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INTERPERSONAL SKILL-BASED AUDIT TEAM BRAINSTORMING: SOLUTION FOR FRAUD DETECTION

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ABSTRACT

The auditor should ensure the freedom of financial statements from material misstatements due to error or fraud. Brainstorming refers to a group discussion that facilitates the auditor's communication in finding solutions to a problem or discussion related to a specific problem by generating ideas. Good Interpersonal Skills are used as a supporting basis for carrying out these procedures. This study explains how Brainstorming helps Fraud Detection and how auditors use interpersonal Skills as a basis for supporting Fraud Detection through Brainstorming. This study was conducted using a survey questionnaire distributed to 181 auditors working for accounting firms in DKI Jakarta using a purposive sampling method. A structural equation model using Lisrel 8.80 program was used to analyze the data. The results showed that Interpersonal Skills had a significant positive effect on Fraud Detection through Audit Team Brainstorming. The results showed that Interpersonal Skills had a significant positive effect on Fraud Detection through Audit Team Brainstorming. This research is expected to provide information that auditors must have good Interpersonal Skills in supporting their careers and strengthening relationships with teammates. Even though there is an inherent risk, the implementation of the Audit Team Brainstorming strongly supports the Fraud Detection carried out by the auditor by conducting discussions related to the factors and forms of fraud and identifying appropriate audit procedures and methods for the audit process.

KEYWORDS: Audit Team Brainstorming; Fraud Detection; Interpersonal Skill.

INTRODUCTION

459

International Standards on Auditing (ISA) 240 paragraph 6 states that auditors are responsible for adequately guaranteeing that the report's finance is free from material misstatements, either due to errors in recording or fraud (Simanjuntak et al., 2015). Based on this, the auditor must develop a professional skepticism when carrying out the audit process to obtain adequate information and pay attention to conditions indicating fraud (Rahayu & Gudono, 2016).

The Association of Certified Fraud Examiners (ACFE), a global anti-fraud association domiciled in America, reported that in 2018 the initial detection of fraud committed by external auditors was 3.8 percent, and internal auditors 16.5 percent. It shows external auditors' failure to detect fraud as evidenced by a lower percentage than internal auditors.

This failure occurred due to a lack of training and expertise following predetermined standards (Arwinda et al, 2018). The auditor must find indications of fraud during the audit process by developing audit procedures that can reveal these indications in depth (Putri et al., 2017). One of the effective ways to increase fraud detection success is through discussions between the auditors and audit teams (Hasiah, 2016).

The discussion was carried out by discussing particular emphasis related to specific items that indicated fraud were prone to be found in entity reports in the form of a material misstatement because of fraud, including indicators and conditions that allowed fraud to occur (Chen et al., 2018).

According to Amen (2017), Given the diversity of individual backgrounds in a group, discussion for decision making when facing problems is a must. It is done by uniforming the views and steps a group can take to face a problem.

Mui (2018) stated that the Interpersonal Skill of auditor influences brainstorming in the audit team. The better the Interpersonal Skill, the easier it will be to analyze various audit evidence that has been presented by the client so that this greatly affects the detection of financial statement fraud.

According to Kusumo et al., (2018) Interpersonal Skill implemented in Brainstorming is the ability to work with other people. Audit Team Brainstorming is a methodology in AS8001-2008 section 3.6.3.1, which is used to predict the risk of fraud in entity reports with higher quality (Prasetyo, 2017).

Research (2016) shows that an auditor's good Interpersonal Skill is beneficial in the Brainstorming session. Chen et al., (2018) proving that the Audit Team Brainstorming is constructive for auditors in conducting Fraud Detection.

On the other hand, some studies are inconsistent with these results, including Kala'tiku et al., (2018) and Odukoya et al., (2018), generating Interpersonal Skills has no relationship with Fraud Detection and Audit Team Brainstorming does not help auditors in conducting Fraud Detection.

Underlies this research, the theory is Uncertainty Reduction Theory, which was initiated by Charles Berger and Richard Calabrese in 1988. Uncertainty Reduction Theory discusses a communication process that occurs in two individuals who previously did not know each other to become acquainted with each other to reduce uncertainty in communication (Redmond, 2015)

In this study, this theory is related to Interpersonal Skills. If someone has interpersonal skills that start from self-confidence, this can open the way to communicate with other people first (Kristianti, 2017). This theory also relates to the Audit Team Brainstorming, namely discussion sessions used to mitigate uncertainty over the audit process that will be carried out on clients.

In addition, there is the Attribution Theory, which was initiated by Fritz Heider. This theory explains the processes that occur in a person that can determine the reasons and motivation for a person's behavior (Rahayu & Gudono, 2016). In this study, the authors wanted to determine whether Interpersonal Skill, which is one of the social traits embedded in every individual, can be an internal factor influencing fraud detection. Then does the Brainstorming Audit Team, one of the external factors, connect to Fraud Detection.

The phenomenon of the influence relationship between Interpersonal Skill, Fraud Detection and Audit Team Brainstorming above is interesting to be investigated further. Also, the indication of the study's scarcity and limitations regarding this research adds to the need for further study of these variables.

Based on the gap above, the purpose of this study is to confirm whether the fraud detection carried out by the auditors can be effectively revealed through the Audit Team Brainstorming and Interpersonal Skills among Public Accounting Firms in the DKI Jakarta Region. The aim is to examine the phenomenon from the viewpoint of auditors. The hope is that the phenomenon mentioned above can be identified, especially in Indonesia, as a developing country.

Interpersonal Skill

The interpersonal skills described by Buhrmester et al. (1988) are skills possessed by individuals in the form of understanding the diversity of social situations in various places and showing appropriate behavior in the form of interactions that occur between individuals. (Mui, 2018). Based on this skill component, there are four expertise factors, namely Creativity, Communication Ability, Confidence, and Collaboration with Others (Lukman, 2017).

Lukman defines the ability to communicate as delivering and understanding messages from one person to another. The communication skill indicator is the ability to answer questions and communicate ideas with symbols or tables. An auditor must have the ability to communicate well, so there is no misunderstanding from one party to another. Also, auditors must still maintain good relations with internal and external parties for the progress and development of themselves and the public accounting firm where they work. Good communication skills from an auditor can create work productivity and harmony with colleagues. Furthermore, the auditor's creativity can be fostered through skepticism, analysis, and information pooling. The third component is working with other people. Cooperation is a joint effort between individuals or groups to achieve certain goals. Cooperation indicators are problem-solving to reach consensus, contribute to each other, share tasks and complete them on time and optimally. Finally, the highlighted component of interpersonal skills is self-confidence. If an auditor has a high level of confidence, he will form a strong personality against the various challenges that will be faced in the future. People who have a high level of self-confidence will feel confident in their performance capabilities. Usually, this confidence is formed from experiences that have been missed. If an auditor was able to complete the work assigned to him in the past in a period and was successful in improving his performance, he would tend to have a high level of confidence and have high confidence in his ability to complete a task with a high level of success. The

indicator is being able to do the job given, trusting in the skills and abilities possessed, and handling challenging jobs.

Ademola et al. (2017) stated that auditors must have good Interpersonal Skill to be successful for fraud detection. Johnson Popoola et al., (2016) shows that Interpersonal Skill is needed by auditors in conducting fraud detection.

Interpersonal Skills thought to have a positive effect on fraud detection. Interpersonal Skills are skills that individuals possess to understand the diversity of social situations in various places and show appropriate behavior in the form of interactions that occur between individuals (Suratman Hadi Priyano, 2017).

Audit Team Brainstorming

This session is defined as an exchange of ideas or Brainstorming, a discussion conducted by members of the audit team regarding the location, types and indicators of fraud that may occur in the financial entity being audited (Trotman et al., 2015). They believe that financial statements are prone to material misstatement (inherent risk) caused by fraud and how management is involved in committing fraud and concealing it during financial reporting (Morgan, 2017). A critical input for the auditor team meeting conducted with the Brainstorming session is the idea generation stage carried out by individual auditors in preparation for this meeting (Mcallister et al., 2016). The auditor must pay attention to several things during the brainstorming session (Chen et al., 2018), namely Attendance and Communication, Brainstorming Structure and Timing, and Engagement Team Effort.

Chen argues that presence and communication affect the quality of team interactions and discussions. Teams with critical thinking are more careful in evaluating the information until it comes to higher quality decisions (Morgan, 2017). Indicators in attendance and communication are the involvement of all team levels, the level of team contribution, and openness to the ideas presented. Furthermore, the structure and timing of discussions are important for the quality of the team assessment. The pressure reduces the motivation of the team to process information systematically and thus diminishes team effectiveness. Although time pressure is always present in the audit environment, auditors can potentially mitigate their negative effects by, for example, conducting a brainstorming session early in the planning stage of the audit. The brainstorming session held from the start is expected to positively impact the assessment of fraud and the involvement of auditors in brainstorming functions to express ideas and convey information during the brainstorming session. The indicator used is the agenda structure's suitability, sessions held during the audit planning, and sessions held at the end of the previous audit year. Lastly are team engagement efforts. This is an important determinant of the quality of a team brainstorming session. When the team processes information based on arguments, critically, systematically, and integrates relevant information, it will create higher quality decisions. The indicators used are risk identification pre-brainstorming sessions, discussion of the possibility of management fraud, and responses to fraud risk assessment. Critical, systematic, and integrate relevant information will create higher quality decisions. The indicators used are risk identification pre-brainstorming sessions, discussion of the possibility of management fraud, and responses to fraud risk assessment. Critical, systematic, and integrate relevant information will create higher quality decisions. The indicators used are risk identification pre-brainstorming sessions, discussion of the possibility of management fraud, and responses to fraud risk assessment.

The research results conducted by Utami & Nahartyo (2016) states that auditors must be able to work as a team and always have discussions to find problems found during the

audit process can be comprehensively understood and communicated to minimize errors in concluding. Statement on Auditing Standards (SAS) No. 99 requires the audit team to conduct a brainstorming session. The auditor will exchange ideas about certain items that are vulnerable to indications of fraud in the financial statements (Nofalia, 2018).

Fraud Detection

Fraud detection is the auditor's responsibility when he gets the task to check the client's financial statements (Atikah., 2017). The auditor can play an important role in reducing the opportunities available to management to commit fraud (Tang & Karim, 2019). The existence of inherent risk requires the auditor to understand the patterns and steps to detect fraud that are prone to occur. Fraud has its characteristics, so auditors need to understand fraud types (Putri et al., 2017). The auditor can do several ways when detecting fraud, namely, Understanding the Internal Control System, Characteristics of Fraud, Audit Environment, Audit Methods, Forms of Fraud, and Test Documentation (Djatu Winardi et al., 2017). Auditors who have good interpersonal skills and professional skepticism can prevent and detect the vulnerability of fraud in the company (Schafer & Schafer, 2019).

Based on the explanation above, to ensure the success of the research implementation, the researcher proposed four research hypotheses :

H₁: Interpersonal Skill has a positive effect on Fraud Detection

H₂: Interpersonal Skill has a positive effect on Audit Team Brainstorming

H₃: Audit Team Brainstorming has a positive effect on Fraud Detection

H₄: Interpersonal Skill has a positive effect on Fraud Detection through Audit Team Brainstorming

METHOD

This study uses three variables, namely the independent variable (X) Interpersonal Skill, the intervening variable (Y) Audit Team Brainstorming, and the dependent variable (Z) Fraud Detection. The population in this study are auditors who work at a public accounting firm. This study's sampling technique used purposive sampling with the criteria that the auditors work at the Public Accounting Firm in the DKI Jakarta area with the junior auditor, senior auditor, manager, supervisor, partner, and auditor not on probation or internship.

The analysis chosen was Structural Equation Modeling (SEM) with LISREL version 8.80 software. SEM has better capabilities when compared to the path and regression analysis. SEM can simultaneously analyze the relationship between variables or what is known as path analysis and confirm whether the indicators used to explain the variables under study are known as Confirmatory Factor Analysis (CFA). To determine the minimum sample size of 100-200 respondents or five observations for each parameter estimate, in this study, the number of questionnaire items was 31 items; thus, the sample required was at least $31 \times 5 = 155$.

The data collection method used in this research is the primary data collection. The researcher collects data directly to the first source or object place by sending a questionnaire directly to the auditors via e-mail and LinkedIn.

No.	Variable	Dimensions	Indicators	Scale
	<i>Interpersonal Skill</i> (X) (Mui, 2018; Schafer & Schafer, 2019)	1. Communication Skills	1. Ability to answer questions 2. Communicating ideas with symbols or tables	Likert
		2. Creativity	1. Skepticism 2. Analysis 3. Unification	
		3. Collaborating with Others	1. Problem solving to reach consensus 2. Contribute to each other 3. Share tasks and complete them on time and maximum	
		4. Confidence	1. Able to do the job given 2. Believe in the skills and abilities they have 3. Able to handle challenging jobs	

Table 1.
Operationalization of Variables

No.	Variable	Dimensions	Indicators	Scale
2.	<i>Audit Team Brainstorming</i> (Y) (Chen et al., 2018; Mohd-Nassir et al., 2016)	1. Attendance and Communication	1. Engagement at all levels of the team 2. Team contribution rate 3. The level of openness to the ideas presented	Likert
		2. Brainstorming Structure and Timing	1. Agenda structure suitability 2. Sessions are held during audit planning 3. Sessions are held at the end of the previous audit year	
		3. Engagement Team Effort	1. Identify risks in pre-brainstorming sessions 2. Discussion of possible management fraud 3. Fraud risk assessment response	

Table 2.
Operationalization of Variables
Audit Team Brainstorming

No.	Variable	Dimensions	Indicators	Scale
3.	<i>Fraud Detection</i> (Z) (McAllister et al., 2016; Tang & Karim, 2019)	1. Understand the Internal Control System	1. Auditors must understand the Client's Internal Control System	Likert
		2. Characteristics of Fraud	1. Identify the indicators of fraud 2. Understand the characteristics of the occurrence of fraud 3. There is an auditing standard for fraud detection	
		3. Audit Environment	1. An enabling environment for the audit	
		4. Audit Methods	1. Use of effective audit methods and procedures 2. The existence of an arrangement of fraud detection steps	
		5. Forms of Fraud	1. Find the factors causes fraud 2. Estimates of the forms of fraud that can occur 3. Identify the fraud parties	
		6. Documentation Test	1. Testing documents or information	

Table 3.
Operationalization of Variables
Farud
Detection

RESULTS AND DISCUSSION

Respondent Profile Characteristics

Characteristics	Frequency	%	Characteristics	Frequency	%
Gender			Work experience		
Male	95	52%	<1	75	41%
Women	86	48%	1-5	92	51%
Age			6-10	5	3%
<25	146	81%	> 10	9	5%
25-30	22	12%	Position		
31-35	7	4%	Partner	4	2%
36-40	2	1%	Supervisor	5	3%
> 40	2	2%	Manager	7	4%
Education			Senior Auditor	31	17%
S1	163	90%	Junior Auditor	134	74%
S2	7	4%			
Diploma	11	6%			

Table 4.
Characteristics of Respondents Profile

Based on table 4, most respondents are junior auditors who are less than 25 years old with 1-5 years of work and an undergraduate educational background.

Normality test

In SEM, data can be said to be not multivariate normal if the p-value of skewness and kurtosis is $0.00 < 0.05$, while the data is said to be multivariate normal if the p-value is > 0.05 (Wijanto, 2008). This study conducted a normality test on 31 observed variables or indicators, and the results showed that the p-value for each observed variable from the latent variable Interpersonal Skill (IPS), Audit Team Brainstorming (BRAIN), and Fraud Detection (FRAUD) had a value above 0.05. , then the research data has been normally distributed.

Validity test

Validity testing is used to determine the magnitude of the validity coefficient. A good construct is if it has a loading factor value of at least 0.50. Thus, if the SLF value is ≥ 0.50 , then the indicator is said to be valid (Ghozali & Fuad, 2005). Validity testing can be seen from the following table.

Variable	Item	SLF > 0.5	Information
<i>Interpersonal Skill</i>	1	0.87	Valid
	2	0.90	Valid
	3	0.78	Valid
	4	0.93	Valid
	5	0.88	Valid
	6	0.89	Valid
	7	0.91	Valid
	8	0.93	Valid
	9	0.81	Valid
	10	0.82	Valid
	11	0.86	Valid
<i>Audit Team Brainstorming</i>	12	0.85	Valid
	13	0.90	Valid
	14	0.93	Valid
	15	0.85	Valid
	16	0.89	Valid
	17	0.83	Valid
	18	0.92	Valid
	19	0.95	Valid
	20	0.78	Valid
<i>Fraud Detection</i>	21	0.88	Valid
	22	0.91	Valid
	23	0.93	Valid
	24	0.91	Valid
	25	0.76	Valid
	26	0.84	Valid
	27	0.90	Valid
	28	0.93	Valid
	29	0.91	Valid
	30	0.89	Valid
	31	0.86	Valid

Table 5.
Validity Test Results

Based on table 5, the validity test results show that each variable's indicators have a standard loading factor value > 0.50, which indicates that these indicators show their validity as a measuring tool.

Reliability Test

Reliability testing is measured by a composite extracted measure and Variance Extracted. The formula calculates both:

$$Construct\ Reliability = \frac{(\sum std\ loading)^2}{(\sum std\ loading)^2 + \sum \epsilon_j}$$

$$Variance\ Extracted = \frac{\sum std\ loading^2}{\sum std\ loading^2 + \sum \epsilon_j}$$

The instrument is said to be reliable if it meets $CR \geq 0.70$ and $VE > 0.5$. Reliability testing can be seen from the following table.

Table 6. Reliability Test Results	Latent Variable	CR > 0.7	VE > 0.5	Information
	<i>Interpersonal Skill</i>	0.92	0.73	Reliable
	<i>Audit Team Brainstorming</i>	0.94	0.84	Reliable
	<i>Fraud Detection</i>	1.00	0.98	Reliable

Based on table 6, all latent variables have a value of $CR > 0.07$ and $VE > 0.50$, the respondent answers questions consistently, and the construct is reliable or reliable.

Full Model Structural Test Results

Testing the overall fit of the model can be seen from the following figure.

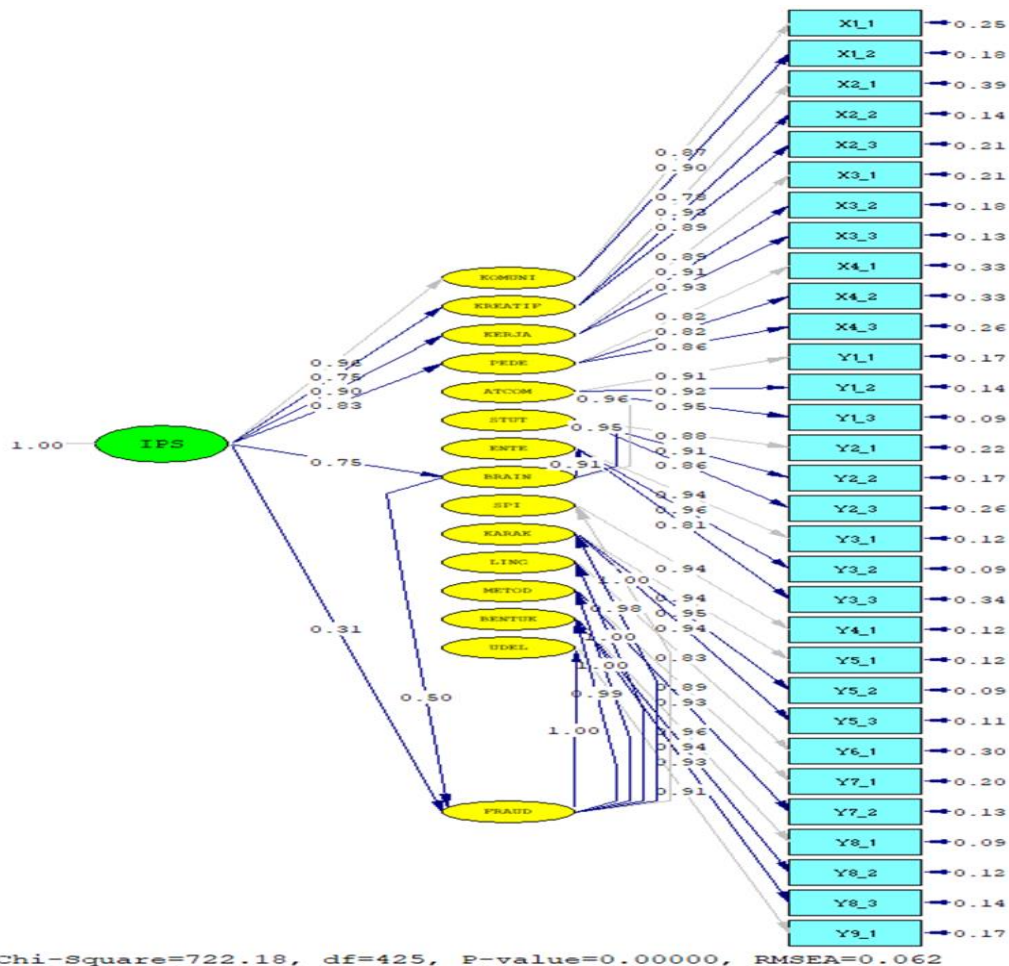


Figure 1. The results of the full structural model (Standardized)

Figure 1 shows the results of the path analysis diagram regarding the relationship between the variables studied. The path coefficient estimation results show that the path coefficient between Interpersonal Skill (IPS) on Fraud Detection (FRAUD) and Audit Team Brainstorming (BRAIN) is 0.75 and 0.31 in a positive direction. This means that the better the Interpersonal Skill will support the Brainstorming and Fraud Detection Team Audit's success. Meanwhile, the estimated result of the path coefficient between the Audit Team Brainstorming (BRAIN) to Fraud Detection (FRAUD) is 0.50 in a positive direction. This means that the higher the Audit Team Brainstorming applied by the auditors, the higher the tendency for the success of Fraud Detection to be. Meanwhile, the significance test is based on the count of 14.18 at an error level of 5% (One tail).

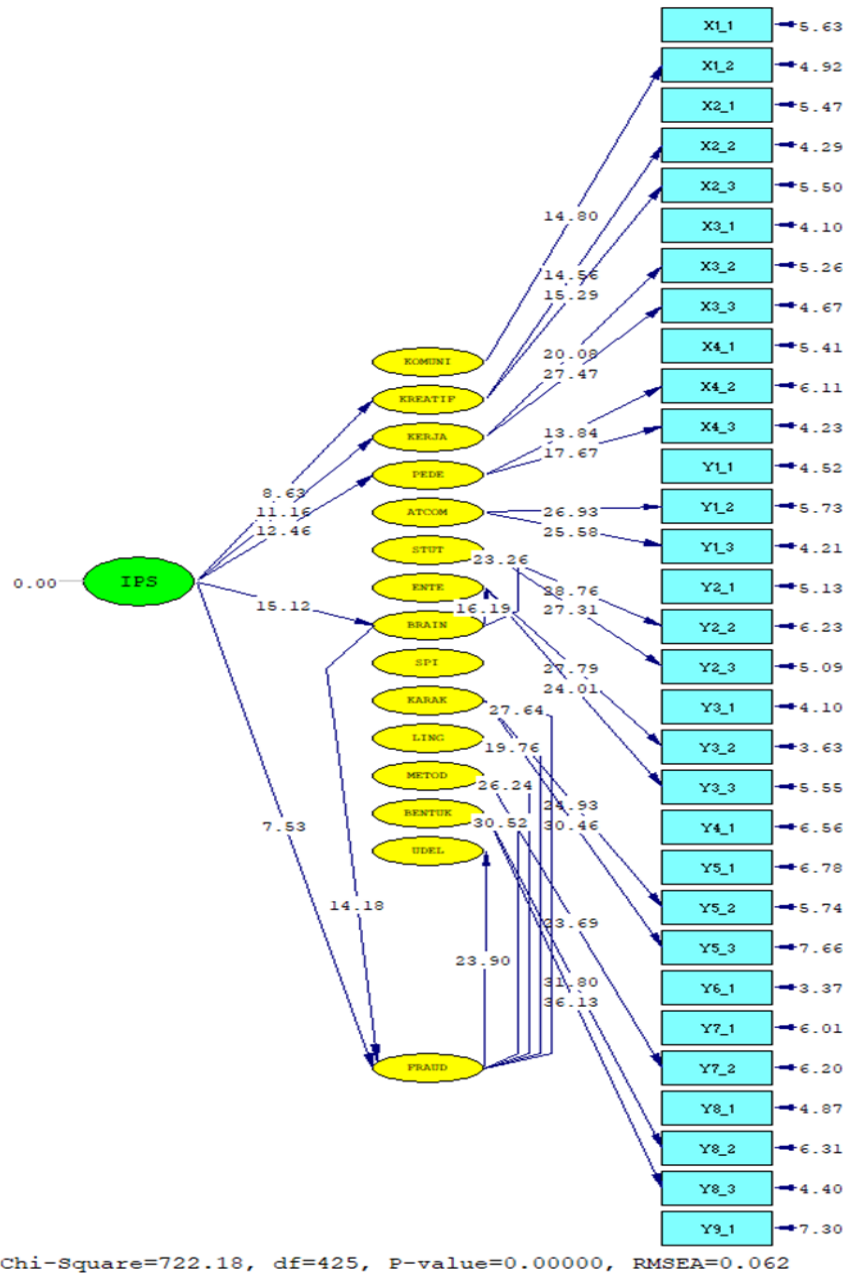


Figure 2. The results of the full structural model (R-Values)

Based on Figure 2, the structural estimation model results of the relationship between latent variables through the Path coefficient test can be summarized in the following table.

Here is a summary of path analysis results.

Hypothesis Alternative (Ha)	Path (Relationship)	Score Don't count (> 1.96)	Influence			Conclusion
			Live	Not Live	Total	
H1	IPS → FRAUD	7.53	0.31	-	0.31	Received
H2	IPS → BRAIN	15.12	0.75	-	0.75	Received
H3	BRAIN → FRAUD	14.18	0.50	-	0.50	Received
H4	IPS → BRAIN → FRAUD	7,12	0.52	(7.53 x 0.50) = 3.76	4.28	Received

Table 7.
Summary of
Path Analysis
Results

The Influence of Interpersonal Skills on Fraud Detection

Based on testing the hypotheses in Table 7, it is concluded that count 7.53 higher than the table (1.96), then at an error level of 5% (One tail) it is decided that **H1 Accepted**. Thus, Interpersonal Skill has a positive and significant effect on Fraud Detection.

Research Mui supports these results, and Johnson Popoola et al. (2016) prove that Interpersonal Skill is related to Fraud Detection. However, these results are not the same as research Muchlis et al. (2015), which proves that Interpersonal Skill is studied with a sample of auditors who work at BPKP West Sumatra. He found that the auditor's Interpersonal Skill did not have an accurate relationship with Fraud Detection.

These results have succeeded in proving the harmony with the theory used, namely the Attribution Theory. Interpersonal Skill is a good internal factor possessed by each auditor. In this case, the ability to work together, communication, creativity, and self-confidence motivates auditors' success in detecting fraud.

Auditors must have good Interpersonal Skills; this is related to social skills that are needed in work. If an auditor has good Interpersonal Skills, it will be easy for them to communicate with teammates, work as a team, and be confident in his performance and capabilities to do their job properly and maximally. Then the auditor also needs to have created while working. When the auditor is faced with a difficult position, he must modify things to solve the problems he is facing with his ability if these things have not been regulated in general procedures.

Regarding Fraud Detection, an auditor who has good communication skills will help him to obtain information about the problems or indicators or factors of fraud that he finds during the client audit process. Meanwhile, the auditor's creativity can be built through the presence of skepticism, analysis, and integration. This will make auditors try to trace the fraud problem to its completion by prioritizing a critical and skeptical attitude to obtain more accurate evidence and information.

The Influence of Interpersonal Skills on Audit Team Brainstorming

469

Based on testing the hypotheses in Table 7, it is concluded that the t count value is 15.12 higher than t table (1.96), then at an error rate of 5% (One tail), it is decided **H2 Accepted**. So, Interpersonal Skill has a positive and significant effect on the Brainstorming Team Audit.

This study's results are following Gissel & Johnstone (2018) and Mohd-Nassir et al. (2016), which proves that there is a link between good Interpersonal Skills in helping the Audit Team Brainstorming session. However, the results contradicted Rhesmawati (2015), who said that Interpersonal Skill does not influence Brainstorming. He emphasizes more on experiences that will be useful in the Brainstorming session.

Uncertainty Reduction Theory, which is collaborated with Attribution Theory, is the key to the theory of this research's success. Good interpersonal skills possessed by auditors, in this case, the ability to communicate during the Audit Team Brainstorming session, are internal factors that encourage the regeneration of ideas in the audit method to be used and identification of fraud that may occur within the company so that it can reduce the bias of information that occurs when conducting discussion session.

Interpersonal Skill plays an important role during the process of the brainstorming session. When the auditor can communicate, this can make it easier for him to express his opinion by presenting the facts he has gathered before carrying out the brainstorming session process. If he has good communication skills, he can smoothly and straightforwardly express his opinion during the brainstorming session. Participation from all levels of auditors can certainly make the brainstorming session more lively and quality because it is filled with interesting ideas and ideas that can support the auditor to carry out the client audit process.

Another component of Interpersonal Skill is equally important, namely self-confidence. If an auditor has a high level of self-confidence, this will encourage him to express his opinion during the brainstorming session. The experiences that have been taken and the successes that have been achieved by the auditors can also increase their confidence. Suppose the auditors have a high level of confidence. This will increase the number of participants in the brainstorming session, which can enrich the discussion and discussion needed as a provision before carrying out the client audit process.

The last one is creativity. The creativity possessed by the auditors is very helpful in thinking about matters that are complex because critical and skeptical thinking is fostered to create creativity; of course, this can help the auditor in coming up with interesting and different ideas or ideas in answering questions that are not yet in the guidelines. Alternatively, when undergoing the audit process, unexpected things will be found. So how the auditor has a critical and skeptical attitude in estimating this so that these obstacles do not occur during the audit process.

The Effect of Audit Team Brainstorming on Fraud Detection

Based on testing the hypotheses in Table 7, it is concluded that the count value of 14.18 is higher than the table (1.96), then at an error rate of 5% (One tail), it was decided **H3 Accepted**. Thus, the Brainstorming Team Audit has a positive and significant effect on Fraud Detection.

This study's results are following Chen et al. (2018) and Tang & Karim (2019), which states that the Audit Team Brainstorming has a significant positive effect on Fraud Detection. However, it was different Kala'tiku et al. (2018), who found that Brainstorming did not strengthen or weaken the ability to detect fraud.

Uncertainty Reduction Theory is the most substantial theory that supports the success of this study. The hypothesis that shows a linkage between the results of a quality Audit Team Brainstorming can alleviate and direct auditors' performance when carrying out the audit process. The audit planning part discussed during the Audit Team Brainstorming is a crucial session for the success of the audit process so that an Audit Team Brainstorming is needed, which can improve the quality of the discussion and audit planning.

Quality brainstorming allows experienced auditors to share their experiences/insights regarding fraud with less experienced audit team members (Brazel et al., 2010; Hoffman & Zimbelman, 2009; Lynch et al., 2009) asymmetry between the two can be minimized. Also, quality brainstorming helps increase the judgment of the audit team tasked with detecting fraud by developing a broader number of responses to identify risk areas where client fraud is commonly practiced.

Suppose the auditor applies an Audit Team Brainstorming before carrying out the audit process. In that case, this can help the auditor explore business activities and postal accounts related to the client to be audited. Brainstorming sessions can allow an exchange of opinions between all levels of auditors, both experienced and inexperienced. Suppose an experienced auditor shares his ideas when doing Brainstorming. In that case, this will become a trigger for auditors who do not have the experience to seek more information to mitigate the information obtained's bias. A good brainstorming session is attended by all auditors' levels so that it allows for common views before carrying out an audit procedure.

The Influence of Interpersonal Skills on Fraud Detection Through Audit Team Brainstorming

Based on testing the hypotheses in Table 7, it is concluded that the count value of 7.12 is higher than the t-table (1.96), so at 5% error level (One tail), it is decided **H4 Accepted**.

This study is following Endrianto (2016) prove Brainstorming makes the auditor discover a greater number of potentially significant material misstatements, and Djatu Winardi et al. (2017) which states that those who find auditors with a level of skepticism obtained from a higher Interpersonal Skill can be more sensitive to incidents of fraud.

This study concludes that Interpersonal Skills can, directly and indirectly, influence Fraud Detection through a Brainstorming Team Audit.

Attribution Theory and Uncertainty Reduction Theory supports this research with evidence that good Interpersonal Skill is used as an internal factor that motivates auditors to stimulate the success of the Audit Team Brainstorming session armed with the ability to communicate, collaborate, have confidence and creativity that are very good for each auditor. Make the discussion go well so that there is no habit of information and direct auditors' performance when carrying out the audit process to make time-efficient and work done more effectively and maximally, emphasizing fraud detection success.

Interpersonal Skill very closely related to each individual's social abilities to interact and carry out social activities with other people. Having good Interpersonal Skills supports the individual's activities in carrying out various activities, especially those related to the world of work. The psychological component in the Interpersonal Skill is fostered through a person's confidence in their performance and capabilities to get things done and express an idea. Also, the ability to communicate with other people is very important in order to minimize the occurrence of miscommunication. Then, creativity is needed so that someone can adapt quickly to solve a problem uniquely and differently.

Moreover, the last is the ability to cooperate with others. Every human being is a social creature that cannot be separated from interaction and cooperation. If someone can work well, this can facilitate relationships with other people and complete a job more effectively and efficiently.

In the context of auditing, interpersonal skills are required to carry out any audit work professionally. The attitude emphasized in the Interpersonal Skill helps the auditor to detect fraud through a brainstorming session in the form of an exchange of opinions or discussions held before the audit process is carried out. In the brainstorming session, all auditors' attendance levels are necessary to harmonize views before carrying out audit procedures on clients.

Brainstorming is carried out according to a predetermined structure. This session is conducted to enrich the auditor's knowledge before carrying out audit procedures on clients. There will be an exchange of information from more experienced people to those who do not have sufficient experience with discussion. This, of course, will minimize the gaps in auditor positions who do not have sufficient experience in the world of auditing. When auditors have sufficient knowledge before carrying out audit procedures, this will certainly make their work more effective and efficient.

Brainstorming also requires auditors to understand the various forms and potentials of fraud committed by clients. This must be able to be detected by the auditor. Although there is an inherent risk, good Interpersonal Skills and quality Brainstorming will create alignment of views and assist auditors in carrying out work to audit clients.

CONCLUSION

This study concluded that (1) Interpersonal Skill has a positive and significant effect on Fraud Detection. Good Interpersonal Skills will make greater success in implementing Fraud Detection. (2) Interpersonal Skill has a positive and significant effect on the Brainstorming Team Audit. The auditor who has good Interpersonal Skills will create qualified Audit Team Brainstorming, which essential to manage the audit process. (3) Audit Team Brainstorming has a positive and significant effect on Fraud Detection. Excellent quality of Audit Team Brainstorming session will make the auditor have the right path to do fraud detection during the audit process. (4) Interpersonal Skill has a positive direct and indirect effect on Fraud Detection through Audit Team Brainstorming. Interpersonal Skill

is needed to carry out any audit work professionally, assisted by the Audit Team Brainstorming, making it easier for auditors to detect fraud more accurately.

This study's limitation is that the distribution of questionnaires is only done online via electronic mail (E-mail). The LinkedIn application is caused by the Covid-19 pandemic, making all auditors have to work from home. So the author does not have proof of a valid letter from the Public Accounting Firm in distributing questionnaires. Using a Likert scale with a 7 point measurement in the questionnaire filled out by the Junior Auditor does not necessarily indicate the respondent's actual opinion; this happens because no feel can distinguish the answer from each measurement point is also other factors such as honesty in filling out the questionnaire. This occurs beyond the control of the researcher.

Based on these limitations, there are several suggestions so that the next research will develop better, such as conducting observational and experimental research techniques to find out more detail the implementation of Interpersonal Skills in auditors and auditee, compare the implementation of the Audit Team Brainstorming carried out by Public Accounting Firms and the one which does not apply this method. The last one expands the range of samples and research variables to enrich information from subsequent studies.

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