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Enhancing auditors' ability to detect fraud: The influence of brainstorming, integrity, and ethical code implementation

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ABSTRACT

The increasing incidence of fraud, particularly corruption, underscores the crucial role of auditors in effectively detecting fraudulent activities. This study aims to the influence of brainstorming, integrity, and ethics code implementation on auditors' ability to detect fraud within the Financial and Development Supervisory Board (BPKP). The research employed a purposive sampling method, collecting questionnaire data from 156 auditors working at BPKP. The data were analyzed using regression analysis. The results indicate that brainstorming, integrity, and ethics code implementation positively influence auditors' ability to detect fraud. This study offers practical implications by providing valuable insights for BPKP in enhancing the effectiveness of brainstorming sessions, reinforcing integrity standards, and strengthening the enforcement of ethical codes to improve auditors' fraud detection capabilities.

Introduction

Fraud is a deliberate and unlawful act committed by an individual or a group (Xu et al., 2024). It refers to dishonest actions undertaken with the intent of gaining financial or personal benefits (Ramos et al., 2024). Fraud encompasses financial statement manipulation, asset misappropriation, and corruption schemes, which can occur in organizations across various sectors and sizes worldwide (DeZoort & Harrison, 2018).

The Asia-Pacific Occupational Fraud 2022: A Report to the Nations, published by the Association of Certified Fraud Examiners (ACFE), ranked Indonesia fourth with 23 recorded fraud cases in 2022. Among these, corruption accounted for the highest percentage (64%), followed by misuse of company or state assets (28.9%), and financial statement fraud (6.7%). Such fraudulent activities can significantly undermine public trust in government institutions (Adelopo & Rufai, 2020). Thus, an auditor is needed who is able to detect fraud in the company.

The ability of auditors to detect fraud refers to the process of recognizing and identifying illegal activities that may lead to material misrepresentation in financial reports (Adnan & Kiswanto, 2017). This capability is influenced by both internal and external factors, such as integrity, adherence to ethical codes, and brainstorming effectiveness (Heider, 1958; Rahmawati & Indrijawati, 2020). Attribution theory suggests that an auditor's behavior, including their ability to detect fraud, is shaped by these internal (i.e integrity and implementation of code ethics) and external elements (brainstorming) (Heider, 1958).

Brainstorming involves identifying fraud risk factors, compiling a list of potential frauds, assessing the risks, and adjusting the audit program to anticipate specific incidents within a group (Chen et al., 2018). This technique encourages group discussions among auditors to detect fraud and design more effective audit strategies (Sagara & Alkotdriyah, 2020). This situation can further undermine public trust in the government (Adelopo & Rufai, 2020).

The previous research has analyzed the influence of brainstorming on auditors' ability to detect fraud (Chen et al., 2018; Nassir et al., 2016). The results of the research show that brainstorming conducted by auditors encourages auditors to more easily detect fraud in the company. This is different from the results of research conducted by Hoffman and Zimbelman (2012), which states that brainstorming cannot encourage auditors in detecting fraud. The brainstorming conducted by auditors does not provide additional benefits in detecting fraud.

Integrity reflects the ethical values adopted by company employees and influences decision-making on right or wrong actions and plays an important role in detecting fraud (Ramadhan, 2022). Auditors are required to have a high level of integrity to be able to act honestly, courageously, carefully and responsibly in carrying out their

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duties (Nurleni et al., 2024). Integrity is crucial for auditors to act honestly and firmly during the audit process, so that they can be more effective in detecting fraud (Rifai & Mardijuwono, 2020).

Hechanova and Manaois (2020) and Surya et al. (2021), proves that integrity has a positive effect on the auditor's ability to detect fraud. This is because high integrity encourages auditors to act with strong conviction and thorough and accurate knowledge, so that they are able to detect fraud more effectively. The results of this research differ from the results of previous studies of Yulianti et al. (2024), which states that integrity does not affect the auditor's ability to detect fraud. This is because a commitment to ethics is not the primary factor in fraud detection, auditor experience plays a more dominant role in enhancing detection effectiveness. Experienced auditors are more responsive in identifying errors due to their extensive knowledge, expertise, and sharper critical thinking skills, rather than merely relying on ethical commitment.

A code of ethics reflects awareness within a profession and is a means of conveying professional norms to the public (Sonnerfeldt & Loft, 2018). Auditors are expected to comply with ethical behavior standards to improve the quality of performance so that they are more effective in detecting fraud (Natsir et al., 2023). Auditors who apply a code of ethics tend to be independent, objective and honest in carrying out their duties, so they are more effective in detecting fraud (Goklas & Manurung, 2022).

The research of Wahidahwati and Asyik (2022) and Goklas and Manurung (2022), proves that the implementation of the code of ethics can have a positive effect on the auditor's ability to detect fraud. Auditors who implement the code of ethics can be more careful, diligent, and responsible in detecting fraud in the companies. However, the research of Amiruddin and Adang (2024), stated that the implementation of the code of ethics does not affect the auditor's ability to detect fraud. This is because the auditor is not a fraud investigator, and the code of ethics is not specifically designed to detect fraud.

Numerous prior studies have examined the influence of brainstorming, integrity, and ethics code implementation on auditors' fraud detection abilities (Amiruddin & Adang, 2024; Chen et al., 2018; Hoffman & Zimbelman, 2012; Surya et al., 2021; Wahidahwati & Asyik, 2022; Yulianti et al., 2024). However, inconsistencies persist due to variations in measurement methods, observation periods, research contexts, and the relationships among selected variables. This research seeks to address these inconsistencies and fill the gaps left by previous studies.

This study introduces novelty by employing attribution theory instead of the commonly used agency theory in fraud detection research. While Agency Theory primarily focuses on conflicts of interest between principals and agents (Kusumawati, 2024), Attribution theory offers a broader framework for understanding how external (brainstorming) and internal (integrity and ethics code implementation) factors influence auditors' behavior in fraud detection. Furthermore, this study uniquely examines auditors within the Financial and Development Supervisory Board (BPKP) a sample that has not been explored in prior research providing valuable insights into fraud detection in the public sector.

This research used BPKP because is a state supervisory institution tasked with examining the management and accountability of state finances. Furthermore, BPKP is also responsible for overseeing the realization of the central and regional government budgets and acting as an internal auditor who manages government organizations from within the organization (Arifin, 2022).

This research contributes to confirm that attribution theory able to explain internal and external factors that influence a person's behavior, especially auditors. This research also contributes to auditor guidelines that brainstorming, integrity, and implementation of a code of ethics can improve auditors' ability to detect fraud. Furthermore, this research contributes to being a basis for regulators in formulating audit policies.

Literature Review

Attribution Theory

Attribution Theory is a framework that explains individual behavior. This study adopts Attribution Theory as the grand theory since it is strongly linked to the characteristics of human behavior. According to Heider (1958), the founder of Attribution Theory stated that a person's behavior is shaped by a combination of internal and external factors. Internal factors originate from within an individual, including traits, character, attitudes, personality, self-perception, abilities, and intrinsic motivation. Meanwhile, external factors stem from influences outside the individual, such as social conditions, societal values, public perceptions, and situational pressures, all of which can impact a person's behavior. Therefore, attribution theory will help explain whether the performance of BPKP Representative auditors can be affected by internal factors, namely auditor integrity and organizational commitment, both of which are attributable to personal individuals. In addition, attribution theory also confirms that pressure factors, namely obedience pressure and time pressure, are also included in external factors attributable to situational or individual work environments (Wahidahwati & Asyik, 2022).

Auditor's Ability

The auditor's ability is the process of identifying and finding illegal activities that are carried out intentionally and have the potential to cause misrepresentation in financial reports or are often called fraud (Adnan & Kiswanto, 2017). Furthermore, Rahmawati and Indrijawati (2020), stated the auditor's ability is the ability to recognize and identify symptoms of fraud in a company. According to Heider (1958), in attribution theory, a person's behavior such as the auditor's ability to detect fraud is influenced by internal and external factors. These internal factors are in the form of integrity and implementation of the code of ethics, while external factors is brainstorming.

Brainstorming

Nassir et al. (2016), defined brainstorming in state risk assessment is a team discussion process that involves sharing client information, state risk indicators, and incident-related experiences to find solutions or better understand a problem. In the context of fraud detection, brainstorming is the identification of fraud risk factors, the creation of a list of potential frauds that can occur, fraud risk assessment, and modification of audit programs to overcome accidents in a group (Chen et al., 2018). The brainstorming facilitates group discussions between auditors to detect fraud, so that audit strategies can be developed in detecting fraud (Dewi et al., 2023; Sagara & Alkotdriyah, 2020).

Integrity

Integrity is a fundamental trait that fosters public trust and serves as a benchmark for individuals in assessing decisions (Surya et al., 2021). According to Ramadhan (2022) Integrity is a manifestation of ethical values respected by company employees. These values the choice of actions taken, whether right or wrong and play an important role in detecting fraud. Integrity plays a crucial role in ensuring that auditors conduct audits with honesty and firmness, ultimately enhancing the quality of audit outcomes (Rifai & Mardijuwono, 2020)

Ethics Code

Ethics is a set of principles, rules, and moral values and a branch of philosophy that studies the meaning, purpose, and norms of morality (Todorovic, 2018). Furthermore, a code of ethics is a manifestation of collective awareness of a profession and expresses professional norms to society (Sonnerfeldt & Loft, 2018). Auditors are required to maintain standards of ethical behaviour to improve their performance (Natsir et al., 2023). Thus, government internal audit (APIP) plays a crucial role in ensuring compliance with ethical principles, strengthening internal control systems, and preventing and addressing fraud within the organization (Marnani et al., 2023).

Hypothesis Development

Brainstorming is a discussion between auditors to detect fraud (Chen et al., 2018). Attribution theory is a theory proposed by Heider (1958) that discusses the efforts made to understand the causes behind our behaviour and that of others. The cause can be from internal factors (within the individual) and external factors (outside the individual). Tang and Karim (2019), states that brainstorming is one of the external factors or includes characteristics caused by external influences that affect the auditor's ability to detect fraud. Brainstorming is a team discussion process to share client information, risk indicators, and experiences, which in fraud detection involves identifying fraud risk factors, listing potential frauds, assessing risks, and modifying audit programs to prevent fraud (Chen et al., 2018; Natsir et al., 2023). The several previous studies that have tested the relationship between brainstorming and the ability of auditors to detect fraud include (Chen et al., 2018; Natsir et al., 2023). The research's results indicate that brainstorming simultaneously affects auditors' ability to detect fraud. Based on this description, the hypotheses of this research are:

H_1: Brainstorming has a positive influence on auditor's ability to detect fraud

Integrity as a fundamental quality that fosters public trust, serves as a standard for evaluating decisions and reflects the ethical values upheld by company employees (Ramadhan, 2022; Surya et al., 2021). Attribution theory states that a person's behavior is influenced by internal and external factors within him (Heider, 1958). Rifai and Mardijuwono (2020), stated that integrity is one of the internal factors, including the type of auditor behaviour that affects auditor performance to detect fraud. Auditors who have high integrity will have professional skepticism so that they tend to act honestly and firmly in disclosing audit evidence transparently according to the facts, with full confidence and accurate knowledge, so that they are more effective in detecting fraud (Surya et al., 2021). The several previous studies that have tested the integrity of the auditor's ability to detect fraud include research conducted by Hechanova and Manaois (2020); Nurleni et al. (2024); Rifai and Mardijuwono (2020); Surya et al. (2021), the results show that integrity affects the auditor's ability to detect fraud. Based on this description, the hypotheses of this research are:

H_2: Integrity has a positive influence on auditor's ability to detect fraud

The implementation of ethics code reflects the collective consciousness of a profession and conveys professional norms to the public, where auditors are expected to maintain standards of ethical behavior to enhance their performance (Natsir et al., 2023; Sonnerfeldt & Loft, 2018). Attribution theory stated that a person's behavior is influenced by internal and external factors in a person (Heider, 1958). The application of a code of ethics is an internal factor that can influence auditor behavior (Wahidahwati & Asyik, 2022). When auditors apply a code of ethics, the auditor's ability to detect fraud will increase. This is because the application of a code of ethics encourages auditors to be more independent, objective and honest, so that auditors will be better able to detect fraud (Goklas & Manurung, 2022). The several studies that have tested time pressure on auditor performance are the research of Wahidahwati and Asyik (2022) and Goklas and Manurung (2022), the findings indicate that implementing a code of ethics positively influences an auditor's ability to detect fraud. Based on this explanation, the research hypotheses are as follows:

H_3: Implementation of ethics code has a positive influence on auditor's ability to detect fraud

Research Method

This research employs a quantitative methodology, adopting a survey technique using a questionnaire as the research instrument. The target demographic comprises all auditors employed at the BPKP in Indonesia. The purposive sampling methodology is used, explicitly targeting auditors with at least one year of experience. The analysis relies on primary data.

This research used primary data obtained through an online questionnaire. The number of questionnaires distributed was 160 questionnaires. Amount returned 156 questionnaires, with a return rate of 97.5%, consisting of auditor respondents. All returned questionnaires can be used, thus meeting the requirements minimum sample size required.

The research employs the auditor's ability to detect fraud as the dependent variable. The independent variables include brainstorming, integrity, and adherence to a code of ethics. Auditor ability is assessed using indicators derived from Rahmawati and Indrijawati (2020), encompassing knowledge of fraud and proficiency in the detection process. Brainstorming is evaluated using indicators adapted from (Nassir et al., 2016), comprising attendance and communication, brainstorming structure and duration, and team effort within the audit. Integrity is measured through indicators sourced from Surya et al. (2021), encompassing auditor honesty, courage, discretion, and responsibility. Implementing the Code of Ethics is assessed using indicators from Todorovic (2018) covering personality traits, skills, responsibilities, adherence to the code of ethics, and its interpretation and refinement.

The data testing process was conducted in several stages, including descriptive analysis, classical assumption testing, and the T-test. This study employed multiple linear regression analysis using SPSS software version 25. The analysis aimed to assess the impact of brainstorming, integrity, and code of ethics implementation on auditors' ability to detect fraud. Therefore, the regression equation used to test these hypotheses is as follows.

$$AtDF = \alpha + \beta 1Brain + \beta 2Int + \beta 3CoE + e$$

Description:
AtDF = Auditor's to Detect Fraud
α = Constant
β = Coefficient Regression
Brain = Brainstorming
Int = Integrity
CoE = Code of Ethics
e = Standard Eror

Results and Discussion

The questionnaires were distributed and completed between July 26, 2024, and August 22, 2024. Before distribution, researchers conducted observations to determine the appropriate number of respondents to receive questionnaires BPKP Representative. A total of 160 questionnaires were distributed, but 1 questionnaire returned, so the complete questionnaire is 156.

Respondents in this research were the auditors of BPKP Representative. The general description of respondents is divided by age, gender, last education, position, and work experience. The profile of respondents who participated in this research is shown in Table 1 below:

Table 1. Respondents Description Statistic

Description	Total	Percentage
Age:		
<25	8	5,12%
26 s/d 35	76	48,71%
36 s/d 45	4	2,56%
> 45	68	43,61%
Gender:		
Man	112	71,7%
Woman	44	28,3%
Graduate:		
S1	144	92,3%
S2	12	7,4%
S3	0	0%
Position:		
Pertama	52	33,33%
Muda	52	33,33%
Madya	52	33,33%
Length of Work:		
< 5 years	20	12,82%
5 - 10 years	66	42,30%
> 10 years	70	44,88%

Descriptive Statistics

The tabulated data in Table 2 corresponds to respondents' responses to the questionnaire statements. Descriptive statistics offer an overview of the research variables, showcasing the mean, standard deviation, minimum, and maximum values, thus revealing the distribution's shape and spread. Respondents' evaluations of the research variables were rated on a scale from 1 for very low responses to 5 for very high responses.

Table 2. Descriptive Statistic

Variable	n	Min	Maks	Mean	Standard Deviasi
Auditor's Ability to Detet Fraud	156	25	45	38	3,94886
Brainstorming	156	45	75	63	5,29997
Integrity	156	44	70	59	5,21385
Ethics Code	156	42	70	59	5,65501

Source Data Processed by SPSS Statistic, 2025

Validity and Reliability Test

Validity test result

Table 3. Validity Test Result

No	Variable	Pearson Correlation	Information
1	Auditor's Ability to Detect Fraud		
	PF1	0,000	
	PF2	0,000	
	PF3	0,000	
	PF4	0,000	
	PF5	0,000	Valid
	PF6	0,000	
	PF7	0,000	
	PF8	0,000	
	PF9	0,000	
2	Brainstorming		
	B1	0,000	
	B2	0,000	
	B3	0,000	

No	Variable	Pearson Correlation	Information
	B4	0,000	
	B5	0,000	
	B6	0,000	
	B7	0,000	
	B8	0,000	Valid
	B9	0,000	
	B10	0,000	
	B11	0,000	
	B12	0,000	
	B13	0,000	
	B14	0,000	
	B15	0,000	
3	Integrity		
	I1	0,000	
	I2	0,000	
	I3	0,000	
	I4	0,000	
	I5	0,000	
	I6	0,000	
	I7	0,000	Valid
	I8	0,000	
	I9	0,010	
	I10	0,000	
	I11	0,000	
	I12	0,000	
	I13	0,000	
	I14	0,000	
4	Ethics Code		
	PKE1	0,000	
	PKE2	0,000	
	PKE3	0,000	
	PKE4	0,000	
	PKE5	0,000	
	PKE6	0,000	
	PKE7	0,000	Valid
	PKE8	0,000	
	PKE9	0,000	
	PKE10	0,000	
	PKE11	0,000	
	PKE12	0,000	
	PKE13	0,000	
	PKE14	0,000	

Source: Data Processed by SPSS Statistic, 2025

Based on Table 3, all Pearson correlation values of significance are below 0.05. Each item variable shows a value below 0.05, which means the data is said to be valid.

Reliability Test Result

Table 4. indicates the reliability result.

Table 4. Reliability Test Result

Variable	*Cronbach's Alpha*	Information
Auditor's Ability to Detect Fraud	0,714	*Reliable*
Brainstorming	0,722	*Reliable*
Integrity	0,724	*Reliable*
Ethics code	0,759	*Reliable*

Source: Data Processed by SPSS Statistic, 2022

Table 4 illustrates that each variable exhibits Cronbach's alpha values exceeding 0.7. Specifically, the variables associated with Auditor's Ability to Detect Fraud (α = 0.714), brainstorming (α = 0.722), integrity (α = 0.724), and code of ethics implementation (α = 0.759). Consequently, the construct demonstrates commendable reliability, satisfying the reliability assessment criteria.

The Results of Classic Assumption

Normality test

Table 5. Normality Result

Asymp Sig (2-tailed)	Information
0,200	Normal

Source: Data Processed by SPSS Statistic, 2025

Based on Table 5, the value of Asymp Sig (2-tailed) is 0.200, greater than 0.05. The data used is normally distributed.

Multicollinearity test

Table 6. Multicollinearity Result

Variable	*Collinearity Statistic*	
	Tolerance	VIF
Brainstorming	0,779	1,284
Integrity	0,736	1,359
Ethics Code	0,718	1.393

Source: Data Processed by SPSS Statistic, 2025

According to Table 6, the tolerance values for the brainstorming, integrity, and application of the code of ethics variables are 0.779, 0.736, and 0.718, respectively, all surpassing the threshold of 0.1. Similarly, the VIF values for brainstorming, integrity, and application of the code of ethics are 1.284, 1,359, and 1.393, respectively, all falling below the threshold of 10. It indicates the absence of multicollinearity among the variables of brainstorming, integrity, and applying the code of ethics.

The Result of Regression Analysis

Table 7 demonstrates the hypothesis test results.

Table 7. Hypothesis Test Result

variable	Understandarized Coefficients		Standardized Coefficients	t	Sig.	
	Coeffisients b	Std. Error	Beta			
(C*ontsants)*	2,672	3,546		,754	,452	
Brainstorming	,172	,053	,230	3,243	,001	Accepted
Integrity	,283	,055	,374	5,122	,000	Accepted
Ethics Code	,137	,052	,196	2,646	,009	Accepted

Sumber: Data Processed by SPSS Statistic, 2025

H_1: According to the hypothesis test in Table 7, the coefficient value indicating the relationship between brainstorming and auditors' capability to detect fraud is 0.172. The corresponding t-statistic yields a value of 3.243, resulting in a significance level of 0.001, less than the conventional threshold of 0.05. Consequently, Hypothesis 1 is accepted.

H_2: According to the hypothesis test in Table 7, the coefficient value representing the association between integrity and auditors' capacity to identify fraud is recorded as 0.283. The corresponding t-statistic computes to 5,122, yielding a significance level of 0.000 below the conventional threshold of 0.05. Thus, Hypothesis 2 is accepted.

H_3: According to the hypothesis test in Table 7, the relationship between implementing the code of ethics and the auditors' proficiency in fraud detection is indicated by a coefficient value of 0.137. The corresponding t-statistic computes to 2.646, resulting in a significance level of 0.001, which falls below the conventional threshold of 0.009. Consequently, Hypothesis 3 is accepted.

Discussion

The influence of brainstorming on auditor's ability to detect fraud

According to the presented result, it is evident that brainstorming has a positive influence on auditor's ability in fraud detection. The results of this research affirm that heightened brainstorming quality correlates with an enhanced ability among auditors to identify instances of fraud. Hence, these result underscore the potential for auditors to bolster their performance by effectively implementing high-quality brainstorming sessions.

The results of this research are in line with attribution theory which emphasizes the importance of considering external factors such as brainstorming by auditors to detect conditions (Heider, 1958). The previous research of Chen et al. (2018), revealed that brainstorming is one of the techniques used by auditors to identified and detect fraud. Additionally, brainstorming sessions conducted by auditors can enhance their understanding of fraud detection topics and strengthen their ability to identify fraud in financial statements (Tang & Karim, 2019).

Brainstorming improves fraud detection by fostering audit team discussions and enabling experienced auditors to share their insights with those who have less experience. This helps reduce information asymmetry and broaden the identification of fraud risks more accurately (Sagara & Alkotdriyah, 2020). The results of this research are in line with previous research which shows that brainstorming has a positive effect on the auditor's ability to detect fraud (Chen et al., 2018; Natsir et al., 2023; Sagara & Alkotdriyah, 2020).

The influence of integrity on auditor's ability to detect fraud

Based on the outlined test outcomes, it is evident that the integrity of auditors plays a pivotal role in influencing their capability to uncover fraud in BPKP Representative. This research's result underscore the significance of auditor integrity as a determining factor in fraud detection within this context. Moreover, the results affirm that heightened levels of auditor integrity correspond to elevated performance levels (Surya et al., 2021). Thus, it is evident that auditors can enhance their performance by adhering to the principles of integrity delineated in the code of ethics, which governs their conduct and attitudes while fulfilling their audit profession obligations.

The findings of this study align with attribution theory, which suggests that an individual's behavior can be affected by internal factors originating from within themselves (Heider, 1958). Integrity is one of the internal factors that can prevent fraud (Hernandez & Groot, 2007; Sari & Ruhiyat, 2017). In carrying out their duties, auditors are required to have high integrity to be honest, brave, careful and responsible in carrying out their duties (Nurleni et al., 2024). The high of integrity drives the auditor's audit results to be of high quality (Rifai & Mardijuwono, 2020). Thus, the higher the auditor's integrity, the better the quality of the audit carried out, so that it can better detect fraud (Surya et al., 2021).

Auditor integrity has a crucial role in detecting fraud (Hechanova & Manaois, 2020). Auditors with integrity are more effective in detecting fraud because they perform their duties objectively, remain unaffected by external pressures, and adhere to professional ethical principles (Rifai & Mardijuwono, 2020). The high of integrity encourages auditors to act with full confidence and knowledge carefully and accurately, so that they are more effective in detecting fraud (Surya et al., 2021). The results of this research in line with previous research which shows that integrity has a positive effect on the auditor's ability to detect fraud (Hechanova & Manaois, 2020; Nurleni et al., 2024; Rifai & Mardijuwono, 2020; Surya et al., 2021).

The influence of implementation of ethic code on auditor's ability to detect fraud

Based on the elucidated test result, it is evident that the implementation of the code of ethics has a positive impacts the auditor's proficiency in detecting fraud. The results of this research unequivocally demonstrate that enhanced implementation of the code of ethics corresponds to an improved ability among auditors to identify instances of fraud. These result underscore the importance of adhering to established ethical guidelines for auditors, as outlined by relevant regulations.

The results of this research are in line with the attribution theory which states that a person's behavior is influenced by internal factors (Heider, 1958). The application of the code of ethics carried out by auditors is one of the internal factors that can detect fraud in the company (Wahidahwati & Asyik, 2022). This is because the code of ethics functions as a moral and professional guideline that helps auditors to be independent, objective, and honest in carrying out their duties, so that auditors are better at detecting fraud (Goklas & Manurung, 2022).

Auditors can enhance their fraud detection capabilities by diligently applying the prescribed code of ethics, which necessitates diligence, efficient time management, and motivation to fulfil professional responsibilities effectively and efficiently (Goklas & Manurung, 2022). Success and performance in the audit profession are thus intrinsically linked to the conscientious adherence to ethical standards while executing audit tasks with diligence and adherence to procedures (Natsir et al., 2023). The results of this research are in line with previous research which shows that the implementation of a code of ethics has a positive effect on the auditor's ability to detect fraud (Goklas & Manurung, 2022; Wahidahwati & Asyik, 2022).

Conclusion

The results of this research indicate that brainstorming, integrity, and implementation of ethics code has a positive influence on auditor's ability to detect fraud. Theoretically, these results align with attribution theory, which posits that auditor integrity and organizational commitment influence an individual's performance. It confirms the attribution theory's assertion that the behavioral principles adopted by auditors directly impact their performance, as they reflect personal characteristics such as integrity and professional responsibility. Moreover, alongside individual traits, external factors such as the pressure to achieve better results, including compliance and time constraints, may also influence performance.

Practically, the result of this research offers valuable insights for the BPKP Representatives to enhance the effectiveness of brainstorming sessions, uphold integrity standards, and enforce the application of ethical codes in detecting fraud. The research reveals that brainstorming significantly influences auditors' aptitude for fraud detection, serving as a platform for auditors to articulate their initial insights on fraud detection strategies. Moreover, the research underscores the pivotal role of auditor integrity in fraud detection, suggesting that integrity is instrumental in bolstering the efficacy of fraud detection efforts. Furthermore, applying ethical codes is a crucial component of the internal control system for fraud prevention. The research's results emphasize that adherence to ethical codes directly impacts auditors' capacity to detect fraud, highlighting the significance of ethical conduct in audit practices.

The research's limitations include the absence of references or prior research investigating the impact of brainstorming, integrity, and the application of ethical codes on auditors' fraud detection abilities. This scarcity of existing literature poses challenges for researchers and constrains the advancement of research models in this area. Additionally, the research employs a questionnaire distributed via Google Forms to collect data samples. This approach carries the risk of bias in the resulting data, stemming from potential discrepancies in perception between the researcher and respondents regarding the statements presented.

This research proposes that future researchers could enhance the literature on fraud detection by replicating other studies and expanding research models to incorporate additional variables such as independence, professional scepticism, and gender. Moreover, for further investigation, it is recommended to broaden the scope by shifting focus to different entities such as BPK (Supreme Audit Agency), Regional Inspectorates, or the Departmental Inspectorate General (LPND).

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