
Triangle Model of Responsibility Theory in Perspective of Internal Auditor's Responsibility for Fraud Detection

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Abstract: This paper aims to show the role of the triangle model of responsibility theory in the responsibility of detecting fraud which is one of the duties of internal auditors, especially government internal auditors. The theory suggests that perceptions of responsibility are a direct function of the strength of the three psychological relationships between the three formative elements (professional obligation, task clarity and personal control). The three elements are the relationship between prescription, event and identity. This article discusses the results of previous research related to auditor responsibility using the perspective of the triangle model of responsibility theory. This paper also shows that external factors and a person's psychological factors also shape the perception of auditor responsibilities such as the type of fraud, accountability, cognitive style and moral development. The discussion in this paper shows how the concept of responsibility perceived by government internal auditors will shape their desire to be responsible for detecting fraud. The results of this paper are expected to contribute to researchers in using appropriate theory to measure perceptions of responsibility for other professions. For practitioners and regulators, the discussion of this paper can be used as a reference for assessing and building auditor competence in increasing responsibility for detecting fraud.

Keywords: Triangle Model of Responsibility, Fraud Detection, Accountability, Cognitive Style, Moral Development

1. Introduction

Government internal auditors are professional auditors working in government agencies whose main task is to audit financial accountability presented by organizational units or government entities or financial accountability addressed to the government. This government internal auditor is called the Government Internal Supervisory Apparatus (Aparat Pengawas Intern Pemerintah /APIP). APIP plays a role in supervising government affairs or as an internal government auditor in accordance with its functions and authorities. The APIP referred to are the Departmental Inspectorate General, the Supervision Unit for Non-Departmental Government Institutions, the Provincial Inspectorate, and the Regency/City Inspectorate, as written in Government Regulation Number 79 of 2005 in Article 24 paragraph (1) and paragraph (2). APIP's role is to eradicate corruption, collusion and nepotism in the implementation of government activities. The effective role of APIP can be realized if it is supported by professional and competent auditors with increasingly high quality internal audit results.

With regard to the responsibility of internal auditors to detect fraud, The Institute of Internal Auditors in IIA's International Standards for the Professional Practice of Internal Auditing (Standards) provides specific authoritative guidance for internal auditors in the field of fraud. For example, Proficiency Standard 1210.A2 states that an internal auditor must have sufficient knowledge to evaluate the risk of fraud and how the organization manages fraud, but that does not mean that this expertise makes the internal auditor fully responsible for detecting and investigating fraud. Proposals to revise internal audit standards encourage an increase in internal auditor standards regarding fraud. Furthermore, the new risk management standard (2120.A2) promotes that "*the internal audit activity should evaluate the potential for fraud to occur and how the organization manages fraud risk*". These standards clearly link the internal audit function to fraud risk management.

Related to APIP's responsibility, the mandate of article 53 of Government Regulation of the Republic of Indonesia Number 60 (2008) concerning the Government's Internal Control System directs that the Government's Internal

Supervisory Apparatus (APIP) to be responsible in their duties. In addition, the details of APIP's duties and functions are emphasized in the Regulation of the Minister of State for Administrative Reform number 220 (2008) concerning the functional position of the auditor and its credit score, as last amended by (sttd) Regulation of the Minister of State for Administrative Reform and Bureaucratic Reform (Permenpan and RB) number 51 (2012). Meanwhile, to assess APIP's capabilities, references from BPKP Head Regulation number 16 (2015) concerning technical guidelines for increasing APIP's capabilities are used. In addition, APIP should also be responsible for focusing on its duties as a government internal auditor by becoming a member of the Indonesian Government Internal Auditor Association (Asosiasi Auditor Internal Pemerintah Indonesia /AAIPI) which is subject to the Indonesian Government Internal Auditor Audit Standards (Standar Audit Auditor Internal Pemerintah Indonesia/SAIPI).

The concept of responsibility used in this paper is the responsibility of the auditor as an obligation and social role. Responsibility as an obligation focuses on the requirements established by moral rules or laws of conduct. In this case it refers to article 53 of the Government Regulation of the Republic of Indonesia Number 60 (2008) concerning the Government's Internal Control System [32]. In addition, the concept of responsibility as a product of social roles focuses on the duties of government internal auditors as members of the Indonesian Government Internal Auditor Association which should comply with the Indonesian Government Internal Auditor Audit Standards.

To examine the perceptions of internal auditors' responsibility in detecting fraud, this paper uses the Triangle Model of Responsibility theory [33]. The theory suggests that the perception of responsibility is a function of three psychological relationships between prescription-identity (professional obligation), prescription-event (task clarity) and identity-event (personal control). Professional obligation refers to the extent to which certain prescriptions are deemed applicable by the actor, while clarity of duty refers to the extent to which clear prescriptions apply to a particular event. Personal control refers to the extent to which a person is connected to the event itself.

This paper aims to show the role of the triangle model of responsibility theory in the responsibility of detecting fraud which is one of the duties of internal auditors, especially government internal auditors. The three elements are the relationship between prescription, event and identity. This paper also shows that external factors and a person's psychological factors also shape the perception of auditor responsibilities such as the type of fraud, accountability, cognitive style and moral development.

2. Theory

2.1. Concept and Definition of Responsibility

According to Schlenker et al., there are at least six different

definitions of the view of responsibility [33]. The following is each view on the meaning of responsibility:

1. Responsibility as causality focuses on whether the actor can be said to have caused an event to occur either through action or inaction.
2. Responsibility as a mental state focuses on whether the actor has been intended to bring about a particular outcome, especially after deliberation and where there is no loophole for the actor to reduce choice.
3. Responsibility as a mental or physical capacity focuses on the actor's ability to act in a reasoned and deliberate way.
4. Responsibility as an obligation focuses on the requirements established by moral rules or laws of conduct. Moral and legal responsibility is often distinguished as a special class of responsibility and is described as a fundamental difference from the conception of responsibility based on causality.
5. Responsibility as a product of social roles focuses on tasks that arise from the social roles of actors and group membership. For example, a manager is responsible for the efforts of employees in his division; and parents are responsible for managing their children. Even though the individual may not personally "cause" a particular consequence, role obligations make him or her responsible for the actions of others.
6. Responsibility as answerability focuses on assessment and penalty. In this usage there is an authority or judge who evaluate actor behavior and reach decisions about whether the actor is responsible for the sanctions.

This paper uses the fourth and fifth concept of responsibility, namely responsibility as an obligation and social roles. Responsibility as an obligation focuses on the requirements established by moral rules or laws of conduct. As a government internal auditor, an auditor should meet the requirements and comply with those determined by the government, in this case referring to article 53 of the government regulation of the Republic of Indonesia Number 60 (2008) concerning the government's internal control system. Furthermore, if responsibility is seen as a product of social roles focusing on tasks that arise from the role of social actors and group membership, then government internal auditors where they are members of the Indonesian government internal auditors association, should comply with the standards that have been made, namely the Auditor Audit Standard Internal Government of Indonesia.

2.2. The Triangle Model of Responsibility Theory

The triangle model of responsibility provides an integrative framework for evaluating perceived responsibility and the relationship between accountability, responsibility and performance [33]. In this context, one's perceived responsibility relates to performance standards as well as to the events covered by those standards. Schlenker et al suggests that responsibility is a "psychological condition that is inherent in a person in building a form of feeling/prescription and managing events based on that prescription" [33]. To

further understand the framework of the triangle model of responsibility, the concept and definition of responsibility and the elements of TMoR will be explained.

Prescriptions are codes or rules for behavior that apply and provide an answer to the question, "What should be going on here?". The description explicitly or implicitly includes information about the goals or objectives to be achieved, guidelines or ways to achieve the goals, and standards used to assess the quality of performance. Examples of prescriptions include laws, moral principles, group norms, company policies, store rules, and personal or group goals and aspirations.

This *event* is a performance unit or work unit that is below examination, and provide answers to the questions, "What happened here?". An event usually consists of a series of actions and their consequences. The size of the unit depends on the purpose of the evaluation. For example, an employee's performance may be evaluated after a job is completed, on a short job (task evaluation), on a weekly or monthly basis (*periodic evaluation*), on a regular basis, annually (*annual evaluation*), multiyear (*promotional evaluation*), or even during service (*lifelong achievement award*).

Identity refers to the actor's role, quality, commitment, aspirations, and pretensions because they are related to prescriptions and events. These identity characteristics provide an answer to the question, "Who is involved?". Examples of identity are characteristics of parents, managers, soldiers, philanthropists and intellectuals. Each of these profile pictures suggests a different prescription that might apply to an individual.

2.3. Relations Between Elements

The Triangle Model of Responsibility posits that perceptions of responsibility are a direct function of the strength of the three psychological relationships between the three formative elements of responsibility. In particular, the model assumes that perceived responsibility in a condition depends on how far a person:

- (a) have clear definitions of prescriptions (eg policies, rules, standards) that are considered appropriate for an event (prescription-event link or task clarity),
- (b) feel bound by prescription-identity links or professional obligations; and
- (c) feel connected to events with some sense of personal control over them (identity-event link or personal control).

Figure 1 shows Schlenker's responsibility model, namely The Triangle Model of Responsibility.

Figure 1 shows the relationship between the three elements, namely prescription, event and identity. Between the prescription-identity relationship there is an element of professional obligation. Among the prescription-event relationship there is an element of task clarity. Between the identity-event relationship there is an element of personal control. The following explanation describes the relationship between elements in Schlenker's theory.

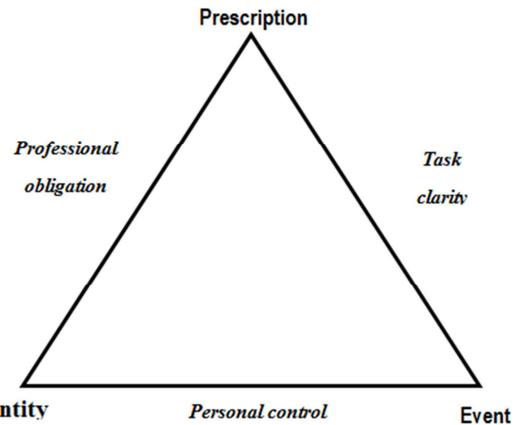


Figure 1. The Triangle Model of Responsibility (Schlenker, 1994).

The prescription-identity relationship (*Professional Obligation*) refers to the degree to which a particular prescription is deemed applicable to the actor based on the actor's characteristics, including the actor's physical qualities (e.g., of sound mind and maturity), role (e.g., parent, lawyer, supervisor), and beliefs (eg, religion, political affiliation). The Professional Obligation is strong when the prescription is unambiguous for a person. The relationship is weak when the prescription is ambiguous, unclear, or contains conflict.

The relationship between prescription-event (*Task Clarity*) refers to the extent to which the clarity of the prescription applies to a particular event. The prescription indicates whether the objectives, guidelines, standards and operating procedures are clear. If so, strong relationships and one's responsibility in a situation can be defined. The Task Clarity is considered strong to the extent that the prescription is determined in advance, relates to the situation, is not subject to alternative interpretations and does not conflict with other prescriptions that might apply to the situation. However, this relationship becomes weak when the prescription is ambiguous, contains conflict, is difficult to prioritize, or has questionable relevance to an event.

The relationship between identity-event (*Personal Control*) refers to the extent to which a person is connected to the event itself. This relationship addresses the question, "What role did the actor play in the occurrence of the event?". The Personal Control is strong when a person tends to produce specific consequences and has the ability and freedom to do so. This relationship becomes weak when the individual's desire to act becomes low due to unexpected consequences of actions, accidents or being influenced by uncontrollable factors.

3. Literature Review

Triangle Model by Schlenker identifies several reasons people use to avoid responsibility after failure: that one has no control over the situation, the obligation is not clear, and it is not really one's responsibility [33]. From this perspective we can assume that there is a negative relationship between making excuses and taking responsibility. The triangle model of responsibility considers how people make excuses, thereby avoiding taking responsibility for personal failures. In a sense,

this model considers the way people behave in "*bad faith*" to maintain self-esteem and impressions by shifting personal responsibility to other people's mistakes.

The triangle model of responsibility proposed by Schlenker et al. define reasons as statements or attributions that allow a person to "minimize personal responsibility for an event" either to oneself or to others [33]. Thus, making excuses is partly an emotion-management tool and an impression-management tool [13]. The triangle model describes three important aspects of responsibility which include: prescription (ie, what should be done), identity (ie, sense of self), and situations or events (which are relevant to the prescription).

Schlenker's model of responsibility defines three kinds of reasoning: denying personal obligation when the relationship between prescription and identity weakens which can be expressed in the statement "it's not my problem", denying personal control that is when the relationship between identity and event characteristics weakens which is usually stated in the statement "I can't help it", and denying prescription clarity that is when the weakening of the connection between the prescription and the event can be expressed in the statement "that prescription doesn't apply here". The studies [34, 35] studied the process by which a person makes excuses to avoid responsibility. The results show that reason has several positive benefits, namely protecting oneself from punishment against oneself and others. However, the finding [35] also shows that this reason has a weakness, which is to weaken a person in the same situation in the future [31].

3.1. Types of Fraud and the Triangle Model of Responsibility

The implementation of the triangle model of responsibility theory is translated into a scenario of three types of fraud schemes in the research instrument. In the design of the fraud scheme there is clarity about the fraud situation faced by the auditor. By understanding the risk of fraud that occurs in each type of fraud, the auditor is expected to be able to perceive how far his responsibility is in detecting fraud. The more familiar an auditor is with one type of fraud, the higher his perception of being responsible for detecting fraud. Thus the theory of the triangle model of responsibility can explain the role of government internal auditors in their responsibility to detect fraud.

Previous studies [4, 11, 25, 26] show that fraud types of fraudulent financial reporting, misappropriation of assets, and corruption affect perceptions of responsibility and brainstorming. in detecting fraud. This type of fraud, misstatement of financial reports (fraudulent financial reporting) is associated with fraud committed by management. This type of fraud should provide financial benefits, either directly or indirectly, to the perpetrators. All actions that make financial reports not as they should be (do not represent reality), are classified as fraud groups against financial reports. This type of fraud misappropriation of assets is misappropriation of corporate (institutional) assets, either stolen or used for personal purposes without permission from

the institution. The third type of fraud is corruption. Corruption is the act of an official or official who illegally and unjustifiably takes advantage of his work or character to gain benefits for himself or others, by violating the obligations and rights of others [39].

Research conducted by DeZoort and Harrison [11, 12] tested 783 internal auditors from five countries, namely Australia, Belgium, Canada, Mexico and the United States regarding the effect of types of fraud and accountability on perceived responsibility and brainstorming efforts in detecting fraud. The results show that the type of fraud influences internal auditors to try to detect it at different levels [11, 12]. Types of fraud consist of 1) fraudulent financial reporting; 2) misappropriation of assets (asset misappropriation), and 3) corruption (corruption).

The results of the studies [4, 12, 40] show that external and internal auditors show higher responsibility in detecting fraudulent financial reporting than misappropriation of assets and corruption. In contrast to the results of other studies which show that internal auditors are more accustomed to detecting misappropriation of assets than fraudulent financial reporting and corruption [4, 11, 25, 26,]. The study [11] shows that external auditors have a higher perceived responsibility for detecting fraudulent financial reporting than misappropriation of assets and corruption. ACFE reports that fraudulent financial reporting schemes are higher (US \$2 million) than misappropriation of assets (US \$375k) and corruption (US \$150k) [4].

3.2. Accountability and the Triangle Model of Responsibility

The triangle model of responsibility suggests that responsibility and accountability are interrelated but are different constructs [11]. Accountability is a type of pressure given to internal auditors from other parties, for example senior management, audit committees, internal audit standards and others. In contrast to the concept of responsibility which is the internal response of the internal auditors to the external pressure. Thus the existence of external pressure will increase the responsibility of internal auditors to detect fraud.

Accountability referred to in this study is individual accountability. The concept of accountability used is the social contingency model [38]. The concept suggests that accountability pressures can stimulate a politically motivated need to maintain a positive regard for constituents' important evaluations. In connection with this research, internal auditors will have their performance reviewed by their superiors (reviewers) so that the auditors will try to provide the best performance and be responsible in carrying out their duties. Thus, when the government's internal auditors (APIP) do not have a high responsibility in detecting fraud, their accountability will be doubted by the public.

The implementation of the triangle model of responsibility theory is translated into accountability scenarios in research instruments. In the research design, participants were asked a number of questions regarding how relevant the responsibility for detecting fraud is to their work and how obligatory the auditor is to detect fraud that has occurred. This study predicts

that internal auditors who are given accountability pressure will have a higher level of responsibility than auditors who are not given accountability pressure. Thus the theory of the triangle model of responsibility can explain the role of government internal auditors in their responsibility to detect fraud.

Several studies show that the role of accountability influences auditor performance [2, 9, 24, 36, 37, 40, 43]. Accountability influences dilution effects and audit evidence [17, 19, 36]. Accountability influences audit opinion and judgment [3, 20, 22]. The study of DeZoort et al., shows that accountability (accountable and anonymous) influences perceptions of responsibility and brainstorming in detecting fraud. Thus an accountable auditor has a higher perception of responsibility than an auditor who is not under accountability pressure [11].

3.3. Cognitive Style and the Triangle Model of Responsibility

The role of government internal auditors' cognitive style in their responsibility to detect fraud can be explained through the triangle model of responsibility theory. Cognitive style is a preferred approach and individual habits to organize and represent information [8]. Cognitive style represents individual differences in the preferred way to organize and process information and experiences [28]. According to [6], cognitive style is individual differences in how to see, think, solve problems, learn, and relate to one another. This explains how individuals process and organize information so that they arrive at an assessment or conclusion based on their observations of the situation [6]. FI/FD the Group Embedded Figure Test/GEFT measurement model can show a form of personal control on the identity-even relationship [29]. When someone has a field independent cognitive style then they will be able to identify more figures embedded. Field independent individuals were more efficient in building conclusions and were better at problem solving [7]. These characteristics are important in the audit process. This is because the auditor must evaluate complex information and identify specific issues in the overall environmental context. Individuals who are field dependent will be more efficient in drawing conclusions and better at solving problems [6, 10] and making decisions [5]. these results are in line with study [30] which found that independent auditors detect higher rates of fraud. Thus, auditors who have a field independent cognitive style are better able to analyze the occurrence of fraud because they are able to think and process information in a more comprehensive manner.

The identity-event relationship (*personal control*) in the triangle of responsibility model can explain the role of government internal auditors in their responsibility to detect fraud. Someone will be said to be independent if they are able to identify more figures that are embedded. in cases where the auditor has to evaluate complex information and identify issues present in the context of the overall environment, field independence can be an important characteristic of the audit. Independent people are more efficient in drawing conclusions and better at solving problems [6, 10] and making decisions

[5]. This is in line with the results of research [30] which found that independent auditors detect higher levels of fraud.

Field independent auditors are better at analyzing the occurrence of fraud. This is because they are able to think and process information comprehensively. The cognitive style is also a more personal sense of control over fraud in government circles. The inherent characteristics will have an impact on how far the perceived responsibility for detecting fraud is. Research awareness analysis shows that differences in perceptions of responsibility between the two types of cognitive styles (field independent and field dependent) can be explained by the relationship between elements of the theory of the triangle model of responsibility (TMoR).

3.4. Moral Development and the Triangle Model of Responsibility

The stages of moral development are another factor that can shape the perception of the auditor's responsibility in detecting fraud [23, 42]. Kohlberg's stage model [23] consists of three levels, namely pre-conventional, conventional, and principled or post-conventional. moral development is related to ethical dilemmas faced by internal auditors. This shows how they view the responsibility in detecting fraud. Moral development influences auditors' decisions and judgments [1], risks [14], ethical decisions [16] and perceptions of reputation and performance [15]. Kohlberg's moral development represents increasing complexity from a social perspective into argumentative considerations of how moral dilemmas should be resolved [28]. The stages of moral conviction start from an egocentric perspective, followed by considering the interests of others then expectation groups, then include the interests of society as a system, and finally placing human rights above society and ethical principles.

According to the results of Alan's study using the framework of Lawrence Kohlberg stated that although accounting reflects the prevailing values and beliefs of modernity, it is not enough to relate it to morality [27]. Research [21] shows the level of moral development of auditors affects the sensitivity and independence of judgment. Other studies show that moral responsibility will increase with increasing severity of consequences, moral certainty and level of involvement [21]. Conversely, moral responsibility will decrease with the amount of pressure. Research related to compliance pressure from superiors significantly increases the auditor's desire to sign accounts that are materially misstated, while conformity pressure has no effect [8]. Study [18] examines the role of discussion on the auditor's moral reasoning. Research related to auditors' moral reasoning by comparing auditors from Canada and America shows that institutional factors are more likely to be related to the discussion of auditors' reasoning than prescriptive reasoning in both countries [29]. In addition, research indicates that the national institutional context found in the United States, where the country has more stringent regulations and a more legally aware environment, appears to encourage auditors to talk about what they perceive as an "ideal" judgment compared to the context Canada.

The triangle model of responsibility theory is the basis for linking the influence of moral development to the auditor's responsibility in detecting fraud. The development of pre-conventional, conventional, and post-conventional moral auditors is in line with the triangle theory of responsibility model. This can be explained through the moral characteristics possessed by pre-conventional, conventional and post-conventional. Each stage of moral development can be associated with each element/link in the triangle of responsibility theory, which in the end can be concluded to what extent is the auditor's perception of responsibility in detecting fraud.

At the stage of pre-conventional moral reasoning, it relies on a selfish focus to avoid punishment and seek imbalance. While the conventional stage relies on laws and regulations that represent good interpersonal relationships and maintain social order. For post-conventional moral reasoning based on principles of universality and virtues such as justice and caring, as well as building social contracts and upholding individual rights. In terms of task clarity, auditors with low morale (pre-conventional and conventional) feel unclear about the rules and standards that must be met when dealing with fraud cases. Meanwhile, in the event-identity relationship (personal control), they will avoid their responsibility by feeling unable to control an event, in this case the event of fraud detection. In the prescription-identity relationship (professional obligation), the auditor will avoid the responsibility to detect fraud by assuming that it is not his responsibility. For auditors with high moral development (post-conventional), auditors will feel that they must meet binding standards and rules in carrying out their functions of detecting fraud (task clarity). The auditor will do his best to do his job of detecting fraud with the perception that they are able to perform quality procedures in an effort to detect fraud (the relationship between identity-event (personal control)). In the relationship of prescription-identity (professional obligation), the auditor will carry out his function in detecting fraud by assuming that it is fully his responsibility.

The results of previous studies indicate that post-conventional moral development has a greater perception of responsibility than pre-conventional and conventional. Pre-conventional characters focus more on the goals of avoiding punishment and getting rewards. While the conventional stages focus more on laws, regulations and social norms. The post-conventional stage is based on principles of universality and virtues such as justice and caring, and establishes a social contract and upholds individual rights.

The theory of the triangle model of responsibility shows that in terms of task clarity, pre-conventional and conventional auditors feel the ambiguity of rules and standards that must be met when dealing with fraud cases. Meanwhile in terms of personal control, the auditor feels unable to control an event which in this case is an event of corruption detection. In terms of the element of professional obligation, the auditor will avoid the responsibility to detect fraud by assuming that it is not his responsibility.

Meanwhile, auditors with high moral development

(post-conventional) tend to feel compelled to comply with binding standards and rules in carrying out their function of detecting corruption (clarity of duty). Auditors will do their best to do their job of detecting fraud with the perception that they are capable of performing quality procedures in an effort to detect fraud (identity-event-personal control relationship). In the prescription-identity relationship (professional obligation), the auditor will carry out his function in detecting fraud by assuming that it is fully his responsibility.

4. Discussion and Conclusion

To examine the perceptions of internal auditors' responsibility in detecting fraud, this paper uses the theory of the triangle model of responsibility [33]. The theory suggests that perceptions of responsibility are a direct function of the strength of the three psychological relationships between the three formative elements of responsibility. The relationship between prescription-identity (professional obligation) refers to the extent to which certain prescriptions are deemed applicable to actors. The relationship between prescription-event (task clarity) refers to the extent to which the clarity of the prescription applies to a particular event. The relationship between identity-event (personal control) refers to the extent to which a person is connected to the event itself.

Schlenker's model of responsibility defines three kinds of reasoning: denying personal obligation when the relationship between prescription and identity weakens which can be expressed in the statement "it's not my problem", denying personal control that is when the relationship between identity and event characteristics weakens which is usually stated in statements "I can't help it", and denial of prescription clarity that is when the weakening of the connection between the prescription and events can be expressed in the statement "that prescription doesn't apply here". The study of [34, 35] studied the process by which a person makes excuses to avoid responsibility. The results show that reason has several positive benefits, namely protecting oneself from punishment against oneself and others. However, [34] also shows that this reason has a weakness, which is to weaken a person in the same situation in the future [31]. Thus the theory of the triangle model of responsibility can explain the role of government internal auditors in their responsibility to detect fraud.

Perception of responsibility in detecting fraud can also be related to other factors and auditor characteristics. If related to the type of fraud encountered, the theory of the triangle model of responsibility shows that the more familiar an auditor is with one type of fraud, the higher his perception of being responsible for detecting fraud. From the perspective of Auditor Accountability, theory shows that accountable auditors have higher perceptions of responsibility than auditors who are not under accountability pressure. Auditors with a field independent cognitive style tend to be better able to analyze the occurrence of fraud. This is because they are able to think and process information more comprehensively. This character will have an impact on how far the perception

of responsibility is in detecting corruption. It can be concluded that independent field auditors tend to have a higher level of perceived responsibility than field dependent [41]. For auditors with high moral development (postconventional), the auditor will feel compelled to comply with binding standards and rules in carrying out their function of detecting fraud (task clarity). Auditors will do their best to do their job of detecting fraud with the perception that they are capable of performing quality procedures in an effort to detect corruption (identity-event link/personal control). In the prescription-identity relationship (professional obligation), the auditor will carry out his function in detecting fraud by assuming that it is fully his responsibility [41].

This discussion is expected to provide input for future researchers in using the triangle model of responsibility theory to measure perceptions of responsibility for auditors and other professions. For practitioners and regulators, the discussion of this paper can be used as a reference for assessing and building auditor competence in increasing responsibility for detecting fraud.

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