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Auditor Ethical Judgement in Fraud Investigation: Development of Hypothetical Cases for Experimental Study Approach

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Abstract

Ethical judgement is a cornerstone of auditing, particularly in fraud investigations, in which auditors encounter complex dilemmas influenced by the nature and intricacies of the cases. In this paper, two hypothetical real-world scenarios with varying levels of complexity are developed, that is, a high-complexity case and a low-complexity case, to examine the ethical judgement of auditors under varying conditions relating to fraud investigations. The high-complexity case features multilayered transactions, ambiguous evidence and collusion among multiple parties, which require advanced analytical and ethical reasoning skills. By contrast, the low-complexity case involves straightforward fraudulent activities with few variables, which underscores the need for vigilance to prevent ethical complacency. The hypothetical cases are developed based on real-case scenarios, with input gathered from forensic accounting experts and investigative auditors. Both cases are further refined through expert validation to ensure their relevance and applicability for future empirical testing.

Keywords: Auditor Ethical Judgement, Fraud Investigation, Complexity of Cases, Experimental Study

Introduction

Ethical judgement is crucial in auditing, particularly in fraud investigations, in which auditors are typically required to navigate complex ethical dilemmas (Keim & Grant, 2003; Sahla & Ardianto, 2022). When faced with ethical dilemmas whilst conducting fraud investigations, auditors are typically required to exercise their ethical judgement whilst balancing their professional scepticism and objectivity and pressures from the organisational and regulatory environments (Wijaya, 2020). Ethical judgements made in such cases can influence not only the outcome of the fraud investigation but also the credibility and reliability of the

investigation. Auditors' ethical judgement is becoming increasingly challenging as the complexity of fraud cases grows, with some cases involving sophisticated financial schemes, multiple parties, substantial data volumes and the involvement of high-profile individuals (Abdolmohammadi & Wright, 1987; Hung & Cheng, 2018).

According to Abdolmohammadi and Wright (1987), cases with varying levels of complexity can be used to gauge auditors' ethical judgement, particularly when they are faced with more complex versus less complex fraud cases. High-complexity cases involve sophisticated schemes with multilayered transactions, cross-border activities, advanced technology and numerous parties (Fu et al., 2021). Such scenarios also feature complex organisational structures and large datasets, which require detailed analysis, similar to real-world challenges in large-scale fraud investigations (Ali et al., 2022). For example, auditors may need to untangle intricate schemes designed to conceal fraud, collaborate with legal and technical experts and navigate complex regulatory frameworks (Campa, Quagli & Ramassa, 2023). By contrast, low-complexity cases involve simple fraudulent activities, such as asset misappropriation, or minor financial misstatements, with few parties and simple organisational structures (Goode & Lacey, 2011). Such cases present clear evidence, which makes them easy to assess; however, they require auditors to maintain their vigilance and professional scepticism, even when the ethical dilemmas are less ambiguous (Libby & Thorne, 2007).

This study outlines the development of fraud cases with varying levels of complexity to examine auditors' ethical judgement when faced with ethical dilemma from the different cases. The ethical cases contrast a highly complex case with a straightforward one. By analysing the literature and hypothetical case studies based on real-world examples, this research aims to illustrate how auditors' ethical challenges vary with the complexity of fraud cases. The creation of hypothetical cases will facilitate future studies on the underexplored effects of fraud case complexity on auditors' ethical judgement, which can provide effective fraud investigations and financial reporting integrity. By creating novel hypothetical cases for experimental analysis, this study fills important research gaps in ethical judgement and provides practical insights to improve auditors' training, ethical standards and global fraud detection efforts.

Ethical Judgement in Auditing

Ethical judgement in auditing refers to the process through which auditors assess the moral implications of their decisions, especially when faced with conflicting duties or uncertain outcomes (Johnson et al., 2012). Ethical judgement plays a critical role in maintaining the core principles of independence, integrity and objectivity. According to Rest's model of ethical decision making, ethical judgement involves recognising ethical issues, making moral judgements and acting ethically (Rest, 1986). Ethical judgement is crucial in situations in which auditors face pressure to overlook fraudulent activities or compromise their standards (Sweeney & Costello, 2009). In line with the above argument, Bonner's judgement and decision-making framework suggests that the ethical judgement process starts with determining the need to improve the judgement. Bonner identified variables that can influence judgement and categorised them into individual factors, such as experience; task-related factors, such as audit complexity; and environmental factors, such as organisational culture (Bonner, 1999). The combined framework emphasises that auditors' ethical

judgement in complex audit scenarios is influenced by cognitive processes and ethical awareness.

Moreover, various individual, organisational and environmental factors can influence an auditor's ethical judgement. Individual factors such as personal values, experience and ethical sensitivity can impact how auditors approach ethical dilemmas (Abdolmohammadi & Wright, 1987). At the organisational level, the ethical climate and corporate culture of an audit firm play a role in shaping an auditor's decision-making process. Strong ethical culture in a firm that encourages and rewards ethical behaviour can foster improved ethical judgement (Shafer & Simmons, 2011). In addition, regulatory frameworks and professional codes of conduct, such as the International Ethics Standards Board for Accountants (IESBA) Code, can provide guidance to auditors to navigate ethical challenges (IESBA, 2018). However, in highly complex audit scenarios, making ethical judgements may be challenging owing to ambiguous situations. Thus, the development of clear ethical frameworks and robust training are essential.

Complexity of Fraud Cases

Task complexity, as defined by Wood (1986), encompasses various dimensions of task challenges. Wood's model emphasises the structural complexity of tasks through three factors: component complexity, which refers to the number of distinct actions required; coordinative complexity, which reflects the interdependence of task elements; and dynamic complexity, which addresses how tasks evolve over time. By contrast, Abdolmohammadi and Wright (1987) focused on the cognitive demands associated with complexity and highlighted two key aspects: information load, or the volume of the information that must be processed, and information ambiguity, which concerns the clarity and certainty of the available information. The two models, which incorporate structural and cognitive perspectives, provide a comprehensive framework for understanding task complexity.

The complexity of fraud cases can be influenced by multiple factors, such as the sophistication of the fraud scheme, the number of parties involved and the intricacy of the financial transactions (Malau et al., 2019; Ali et al., 2022). High-complexity fraud cases typically involve large-scale financial manipulation, cross-border transactions and the use of advanced technology, such as blockchain and encryption, to obscure the fraudulent activities (Huang et al., 2018; Faccia, 2023). Such cases typically require the auditors to analyse extensive datasets by employing forensic accounting tools and collaborate with experts in legal, regulatory and technological domains. In addition, such cases typically involve navigating multiple layers of organisational structures and overcoming intentional efforts to mislead investigators (Grumadaitė & Jucevičius, 2022).

High-complexity fraud cases can create challenging ethical considerations for auditors, because highly complex fraud cases demand a deep understanding of financial systems and advanced investigative techniques and the ability to detect irregularities across multiple layers of transactions. Such cases may also involve off-balance-sheet entities, collusion among parties and significant resistance or obfuscation by organisations, which can increase the difficulty of detection and evaluation. High-profile cases, such as the Wirecard scandal in Germany (2020), in which inflated cash balances led to significant corporate fraud, and the 1MDB scandal in Malaysia (2015), which involved international embezzlement schemes,

highlight the complexity faced by auditors in uncovering fraud (Viner, 2020; Sebayang, 2020). The COVID-19 Social Assistance Program scandal in Indonesia (2020) further illustrates the challenges of auditing complex networks of corruption involving misappropriated funds and collusion between officials and contractors (Indra, 2024). Such cases demonstrate the intricate nature of high-profile corruption, which typically spans multiple jurisdictions and involves extensive financial deception.

By contrast, low-complexity cases generally involve straightforward fraudulent activities, such as asset misappropriation, payroll fraud or falsification of financial documents. Such cases tend to be highly localised and involve few parties, which can simplify detection and assessment (Goode & Lacey, 2011). Nevertheless, even in less complex cases, auditors must maintain a high level of vigilance to ensure the rigorous application of ethical and professional standards. Low-complexity cases involve simple fraudulent activities but present notable ethical challenges. Minor falsifications in financial statements can undermine trust and escalate into large issues if ignored, as highlighted by the Association of Certified Fraud Examiners (ACFE, 2022). Pressure to overlook such activities, particularly when senior management is involved, can create substantial ethical dilemmas for auditors (Bazerman & Loewenstein, 2003). Although low-complexity fraud cases, such as asset misappropriation or basic financial statement fraud, may be straightforward to analyse, they require auditors to maintain their vigilance and professional integrity. Overlooking such issues can result in auditors' complacency and large fraud cases in the future.

Development of Hypothetical Cases

Development of High-complexity versus Low-complexity Cases

In this study, input from forensic accounting experts and investigative auditors at the Indonesian Audit Supreme Board (BPK) was used to develop the hypothetical cases. Interviews with the parties provided insights into the challenges, types of evidence and fraud detection methods in high- and low-complexity cases. As a result, the scenarios were drawn up based on the interviewees' knowledge of real cases, which ranged from major corruption schemes to simple financial issues.

The first case is a 'high-complexity case' (Case 1), as follows:

> The Provincial Health Office, which is a government agency, underwent an annual audit of its financial statements by the BPK. The audit results showed several strong indications of potential corruption related to the purchase and distribution of medical devices. The indicated state losses reached billions of rupiah. The BPK decided to conduct an in-depth investigative audit to obtain additional information about the allegations, given the significant state losses.
>
> Mr. A, who is a senior auditor at the BPK, was assigned to lead an investigative audit for this case. The initial findings showed excessive payments for equipment that did not meet the required specifications. Some evidence also suggested collusion between several high-ranking officials from the Health Office and the suppliers. The situation required Mr. A to conduct an in-depth investigation into the background of the suppliers and the allegedly involved high-ranking officials. The investigation involved searching for evidence of personal or professional relationships that may not be officially documented. Mr. A also conducted unstructured interviews with several key

informants who could provide additional information about the modus operandi and motivations of the perpetrators.

Upon completion of the above procedures, Mr. A decided to speedily conclude the investigation, because the case involved high-ranking government officials.

Structurally, the case of the Provincial Health Office involves multiple parties, such as officials and suppliers, and complex financial transactions, such as excessive payments for substandard equipment. The case reflects high component and coordination complexity, with numerous interdependent elements requiring investigation. Cognitively, Mr. A faces challenges related to information load and ambiguity and must analyse extensive data and interpret unstructured interviews. The possibility of collusion and unofficial relationships adds to the complexity of the case, which may require advanced investigative techniques. The urgency to conclude the investigation, given the involvement of senior officials, highlights the dynamic complexity of the situation. The case shows how such investigations demand a thorough approach to address structural and cognitive challenges.

The second case is a 'low-complexity case' (Case 2), as follows:
The Provincial Library and Archives Service underwent an annual audit of its financial statements by the BPK. The audit results showed several irregularities in the management of the operational funds and building maintenance. The audit findings indicated the purchase of books and office equipment at prices slightly above the market price and some transactions that were not supported by complete documents. An administrative library staff was allegedly involved.

Mr. B, who is an auditor at the BPK, was assigned to lead an investigative audit for this case. The preliminary findings from the document tracing and field verification suggested an overpayment for some goods and services. Mr. B and another auditor managed to collect adequate evidence that confirmed the involvement of one administrative library staff, who acted in their personal capacity.

Mr. B completed the audit within a short period of time and provided recommendations for administrative improvements in the library operations.

The audit led by Mr. B into the Provincial Library and Archives Service focused on irregularities in the management of operational funds and building maintenance. The case exhibits low structural complexity and involves straightforward tasks, such as document tracing and field verification, with minimal coordination between the auditors and stable tasks over time. The cognitive demands are also limited in this case, because the auditors handled a small amount of information and clear discrepancies, such as overpayment and incomplete documentation. The fraud is simple, that is, overpayment for purchases and incomplete records, which is localised within the library's procurement processes and involves a single staff member. Despite its low complexity, Mr. B's diligence ensured the thorough investigation of the case, which resulted in effective recommendations for administrative improvements to reinforce accountability and transparency in the library's operations.

Expert Validation of Hypothetical Cases

The developed cases were validated by experts from the BPK who were not initially involved in the interview process to derive the inputs to develop the cases. The experts, who have extensive experience in forensic and investigative audits, were provided with the cases and asked to assess their relevance and accuracy in depicting ethical dilemmas of varying levels of complexity. Their role was to ensure that the scenarios reflected practical real-world scenarios faced by auditors during fraud investigations. The experts carefully reviewed the cases to verify whether they encapsulated the intricacies of high- and low-complexity fraud and focused on how auditors may handle different ethical challenges, such as detecting collusion, dealing with ambiguous evidence and managing professional pressure. The experts' feedback helped refine the cases and ensured that they captured the cognitive and procedural demands typically encountered by auditors.

The validation process also focused on the appropriateness of the presented ethical dilemmas to ensure that the cases required a balanced exercise of judgement and professional scepticism. For the high-complexity case, the experts confirmed that the elements of multilayered fraud, collusion and resistance of the involved parties reflected realistic challenges that demand sophisticated analytical skills. Similarly, the experts validated the low-complexity case to ensure that it accurately portrayed straightforward but ethically significant situations, such as overpayments and incomplete documentation. The validation strengthened the credibility of the cases and ensured their suitability to the experimental design. By aligning the cases with real-world audit challenges, the experts ensured that this study effectively captured the nuances of ethical judgement under varying conditions.

Proposed Study Approach

The cases with varying levels of complexity presented in Section 4.1 can be used as an instrument to examine auditors' ethical judgement with an experimental research design. Experimental design is a method of inquiry in which the participants are randomly assigned to a controlled setting in which the situation is reproduced and tasked to actively manipulate the situation, then make various observations (e.g. measurements) related to the situation (Solomon & Trotman, 2003). In behavioural accounting studies, experimental design is regarded as the most suitable method (Ashton, 1974; Bowlin, Hales & Kachelmeier, 2009; Einhon & Hogarth, 1981; Pokorny, 2008; Solomon & Trotman, 2003; Trotman, 1998). Experimental design has been adopted extensively for studies in accounting-related areas, such as audit judgement, ethical judgement and fraud risk assessment (Gramling, O'Donnell & Vandervelde, 2013; Johari et al., 2014; Kennedy, 2010; Mohd-Sanusi & Mohd-Iskandar, 2007; Norman, Rose & Rose, 2010).

Experimental design can be divided into two categories, namely, laboratory and field experiments (Sekaran, 2003). Field experiments can increase the chances of capturing the participants' responses and avoiding problems such as difficulties in controlling extraneous variables. A study can be designed as a quasiexperiment, in which not all the variables are controlled or manipulated, but the study emulates a workplace environment. By simulating fraud cases with varying levels of complexity, this research assesses auditors' decision-making process when faced with ethical dilemmas. Key factors that can be examined include the intricacy of the fraud schemes, organisational complexity and the volume of evidence, which may influence the auditors' ability to make sound ethical judgements.

The experiment divides the participants into two groups, that is, auditors who receive the research instrument of the high-complexity case (Case 1) and auditors who receive the research instrument of the low-complexity case (Case 2). The design allows for a comparative analysis of the auditors' response to cases with different levels of complexity and can offer insights into the relationship between case characteristics and auditors' ethical judgement. This study adopts an experimental design with a 2 x 2 between-subjects factorial design. The 2 x 2 between-subjects factorial design indicates that two independent variables are manipulated or treated at two levels (categorical). The variables that can be manipulated can be the complexity of the case, as well as the auditors' varying levels of experience. By employing an experimental design, this study evaluates how auditors' ethical judgement is shaped by the complexity of a case and related factors, such as cognitive demands and organisational pressure.

Conclusions and Recommendations

This study conceptualises the development of fraud cases with varying levels of complexity to explore their impact on auditors' ethical judgement. In addition, this study deepens understanding of how high- and low-complexity fraud cases can present distinct ethical challenges. The developed cases, which were validated by forensic experts, highlight the need for tailored approaches for evaluating ethical dilemmas in fraud investigations. The developed cases provide a structured method, and researchers can use the cases to simulate real-world challenges to foster the development of ethical sensitivity and decision-making skills. Research instruments should include practical applications of the developed cases to enhance auditors' ability to manage ethical dilemmas with different levels of complexity.

Future research should empirically test the proposed cases with an experimental design to validate their effectiveness in assessing auditors' ethical judgement. Researchers can examine how varying levels of complexity can influence the cognitive load, decision-making accuracy and ethical reasoning. Comparative studies that involve diverse participant groups, such as novice and experienced auditors, can provide additional insights into the interplay between task complexity and ethical judgement. Furthermore, future studies can explore how repeat exposure to complex ethical scenarios can impact auditors' ethical judgement over time to offer insights into the long-term benefits of tailored training. Investigations into the role of emerging technology, such as artificial intelligence and data analytics, in mitigating ethical judgement challenges in complex cases could further enhance the relevance of this research.

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