



Fraud detection mediation: Personality auditor and forensic accounting on audit quality

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Abstract

This research aims to examine the influence of forensic accounting understanding and auditor personality type on audit quality through fraud detection with the support of the auditee organization as a moderating variable. The object of this research is the Indonesian Supreme Audit Agency, with research subjects being auditors at the head office and representatives of the Indonesian Financial Audit Agency, totaling 4,416 auditors. This research employs the Sequential Explanatory Mixed Method methodology, which integrates elements of both qualitative and quantitative research approaches into a single study. The results of this research indicate that the auditor's personality (agreeableness and conscientiousness) and fraud detection have a significant effect on audit quality. Fraud detection is able to mediate the influence of the auditor's personality, openness to experience, and understanding of forensic accounting on audit quality. The auditor's openness to experience significantly influences audit quality through fraud detection. Understanding forensic accounting has a significant effect on audit quality through fraud detection. Organizational support enhances the impact of auditor agreement and conscientiousness on audit quality. The impact of auditors' forensic accounting knowledge on audit quality is not heightened by the auditee's organizational support. The practical implications of this research offer valuable insights and contributions to auditors at Badan Pemeriksa Keuangan (BPK), aiming to enhance the personality traits of extraversion, agreeableness, conscientiousness, and openness to experience, thereby enhancing audit quality. Conscientiousness, openness to experience, and extraversion personality types can detect fraud.

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1. Background of the Study

The main role of the Badan Pemeriksa Keuangan (BPK) auditor includes financial audits, performance checks, and compliance checks, providing recommendations and reporting audit results. The government and financial system of the nation heavily depend on the auditors of the Badan Pemeriksa Keuangan (BPK). BPK auditors audit government financial accounts to ensure their honesty and compliance with Standar Akuntansi Pemerintahan (SAP) and Standar Pemeriksaan Keuangan Negara (SPKN). Integrity, accountability, and transparency in the administration of public funds are essential components of excellent governance, and these are the general responsibilities of BPK auditors. Recently, a shift has made this role work properly. Recently

the occurrence of a hand-holding operation in the event of buying and selling audit results financial statements with a Fair Opinion Unqualified. The Komisi Pemberantasan Korupsi (KPK) arrested two BPK employees based on the information they received. Reports state that a chief auditor III and an auditor staff member were involved in Operasi Tangkap Tangan (OTT). The case pertains to the personality traits of auditors. Auditors tend to exhibit extraverted personality types. Taller people tend to be more daring in taking risks and are more sociable (Samagaio & Felício, 2022). This personality type dominates in decision-making. This action significantly influences the auditor's ability to provide an audit opinion effectively. This aligns with the auditor's conscientious personality type, which tends to be authoritarian in interpersonal relationships and leadership situations, potentially hindering team collaboration and engagement. Seen from the perspective of personality types *Neuroticism*, which indicates self-dissatisfaction. People with *neuroticism* People with high neuroticism often feel dissatisfied with themselves. The openness to experience in personality types also reflects this perspective, highlighting the dangers of excessive exploration. Excessive openness to experience can lead to certain risks, such as taking unnecessary ones.

In the second case, the results of the audit of the financial statements yield a positive audit opinion, but the actual conditions on the ground do not align with the conditions outlined in the report. This aligns with the research conducted by Idrus, Achسانی, and Hardiyanto (2018) which indicates that audit opinions do not influence fraud detection. Using audit opinions as a benchmark to detect fraud is not feasible. Therefore, BPK auditors, who are experts in forensic accounting, need to conduct a special audit. Forensic accounting has an important role in the detection of *white-collar crime*. *Fraud* often involves data manipulation; financial statements and forensic accounting can help identify signs of fraud or embezzlement of funds associated with *fraud* cases. Forensic auditors can conduct in-depth analysis of suspicious transactions and accounts, as well as reveal illegal practices related to *fraud*. Therefore, forensic audit certification demonstrates the need for auditors who are forensic experts. The importance of forensic audit certification must be a special concern for BPK auditors. If the auditor already has a forensic accounting certification, he is able to detect fraud from the beginning and can produce a quality audit report. At this time, there are not many BPK auditors who have forensic audit certification. This is due to the limited number of auditors who participate in this training and the fact that auditors consider certification to be difficult, potentially increasing the likelihood of failure.

According to the Corruption Perceptions Index (CPI) published by Transparency International in 2022, Indonesia ranks 110th out of 180 countries in the world, and in the ASEAN order, Indonesia is still seen as a corruption-prone country. The table of corruption cases in Indonesia from 2017 to 2022 reveals that many of these cases occurred within the regency/city government. This indicates that the quality of the audit remains inadequate. The auditor's inability to identify fraud is a contributing factor, as demonstrated by audited entities receiving unqualified opinions revealing corruption by law enforcement.

Fraud detection is vital for audit quality. In practical terms, this discovery aids auditors in improving the quality of their audit outputs, enabling them to meet the goals and objectives of BPK, as outlined in Law Number 15 of 2006 concerning the Badan Pemeriksa Keuangan. However, research by Lucey, Kumar, and Sureka (2023) suggests that fraud in the financial sector will persist in both practice and academia due to advancements in financial technology, public demands, and inflation, unless comprehensive and effective laws and regulations are implemented. As the world becomes more connected through newer technologies and innovations, financial crime, money laundering, and terrorism financing activities are getting easier. Organizational support is an auditee's commitment to assisting the audit process, such as providing sufficient access to all relevant information and documents. The documents in question are financial statements, records, policies, procedures, and other related documents. Moreover, the auditee receives support in the form of adequate staffing. The auditor requires personnel to collaborate with them, responding to their inquiries, offering clarifications, and aiding them in comprehending the processes and practices under audit. In terms of cooperation and communication, the auditee is willing to communicate openly and honestly with the auditor. The auditee must respond quickly to the auditor's request and provide clarification if necessary.

Furthermore, the auditee strives to fulfill its commitment by adhering to the recommendations. If the auditor finds any problems or errors in the audited process or practice, the auditee must be willing to accept the auditor's corrective recommendations and work to implement them (Saputra, Winarningsih, & Puspitasari, 2020). The auditee then needs to make sure the audit proceeds smoothly and adheres to the established schedule. This includes providing the necessary workspace, equipment, and resources for the auditor so that the auditor is able to complete the audit well. However, in reality, many auditees remain uncommitted to achieving organizational support during the audit process.

In research Albawwat, AL-Hajaia, and AL frijat (2021) and Samagaio and Felício (2022). Researchers assert that auditors possessing agreeableness, conscientiousness, and openness to experience have a significant impact on audit quality. Auditors who have a high level of *openness to experience* tend to be more open to new ideas in the development of audit methods, the use of more sophisticated audit technology, and innovative audit approaches. The results of this study show that the four personality traits of auditors are not significantly influenced by agreeableness attributes alone (Van Kuijck & Paresi, 2020). Given the issue of audit quality, it is imperative to enhance the auditor's personality. This requires a thorough understanding of forensic accounting (Evison, 2018; Fernandez, Terrier, & Kim, 2023; Rao & Lakkol, 2022; Samagaio & Felício, 2022; Subhan, Arsyad, & Bakri, 2023; Van Kuijck & Paresi, 2020), which can enhance audit quality through fraud detection and organizational support.

2. Literature Review

This research uses *stewardship* theory, where the auditor acts as a *steward* who protects the interests of *stakeholders* by carefully and critically assessing the company's financial condition and utilizing resources effectively and efficiently. Therefore, the output of applying this stewardship theory is audit quality. On the other hand, high-quality audit results will provide confidence for stakeholders about the quality of the company's financial statements. In the audit process, the auditor will evaluate the performance of stakeholders in running the organization to ensure the integrity and accountability of financial statements. The auditor acts as an independent party responsible for auditing the company's financial statements to ensure the reliability and fairness of such financial information. An auditor's personality can significantly impact their performance in this role, and certain aspects of their personality are pertinent in this particular context. As a steward who safeguards the interests of stakeholders and ensures the effective and efficient use of resources, the auditor must possess the ability to detect fraud when the use of resources is inappropriate, and they must maintain a high level of accuracy when auditing financial statements. By understanding the entity's operational processes and recognizing potential indications of fraud, auditors can work to identify suspicious transactions or discrepancies that could lead to the disclosure of fraud cases. The auditor's audit process, which yields an audit report detailing the entity's true financial state, validates the correct application of the stewardship theory. Using this stewardship theory, the auditor acts as a *steward* who protects the interests of *the stakeholder*, carefully and critically assesses the financial state of the company, and utilizes resources effectively and efficiently. Auditors must be able to fulfill the functions of financial reports. Accounting standard no. 1 mandates that the LK provide a financial picture of the auditee's actual state, enabling it to participate as a stakeholder in decision-making. Therefore, the application of stewardship theory results in audit quality.

Attribution theory is an approach that posits that individuals tend to make judgments and attributions about the behavior of others based on internal and external causes or factors that they believe influence them (Kruglanski, 1970). At the Financial Audit Agency of the Republic of Indonesia, this theory serves as a suitable intermediate theory to investigate the impact of an auditor's personality and their comprehension of forensic accounting on audit quality, using organizational support as a moderating variable. This is because the initial factors of an auditor's personality align with the Attribution theory within the auditing context. Attribution theory tries to understand how individuals explain the causes of certain behaviors or outcomes. In this case, auditors can relate their personality to the way they evaluate the results of an audit or the actions taken in a particular situation. Attribution theory can assist auditors in understanding how they respond to audit results and identify areas where audit quality improvement can occur. Attribution theory can clarify how the auditor's comprehension of forensic accounting contributes to the explanation of audit fraud causes. Furthermore, attribution theory can be helpful in understanding how auditors relate their performance to the use of e-audit. Signal Theory in government is used to analyze communication and interaction between government and society (López-Santamaría, Amaya, Hinestroza, & Cuero, 2021). Financial statements present the manner in which the government communicates financial information. The BPK validates and checks this financial information. The Laporan Hasil Pemeriksaan (LHP) presents the audit results, including audit opinions, findings, and recommendations. The Laporan Hasil Pemeriksaan (LHP) is a form of the government's commitment to *stakeholders*. *The auditor's failure to play a role in strengthening this commitment is a contributing factor to the phenomenon of audit quality.*

According to DeAngelo (1981) audit quality is the likelihood, depending on market value, that financial statements contain major misstatements and that auditors will find and disclose them. The risk that an auditor will not provide a reasonable conclusion in the audit report, even in cases when financial statements contain major misstatements, is known as audit quality. The honesty, objectivity, competency, and safety of the auditor conducting the audit all have an impact on the quality of the audit (Lin & Yen, 2023; Yuan, Zhang, & Zhu, 2023). According to Lin and Yen (2023), audit quality is the sum of a product's or service's attributes that enable it to meet users' needs at the appropriate time and at a fair cost. The degree to which an audit's intrinsic collection of qualities satisfies the standards is its quality. A collection of audit characteristics, such as importance, dependability, objectivity, scope, timeliness, clarity, efficiency, and effectiveness, can be met to a particular degree of audit quality. In the study (Ball, Tyler, & Wells, 2015; Jati & Suprasto, 2020). In contrast to research on audit quality indicators, which focuses on KAP experience and audit assignment length, the size of KAP is an indication of audit quality (Putri & Suhartono, 2023). Audit quality can also be measured from the audit process and auditor compliance using audit standards.

Fraud detection is an examination process to find out the cause of *fraud* from the perspective of pressure, capability, opportunity, rationalization, and ego. Fraud detection (fraud) of the BPK (Badan Pemeriksa Keuangan) refers to the process of identifying and preventing fraudulent practices in financial statements audited by the BPK. The auditor collects information from various sources regarding financial statements and suspected activities. The auditor then collected information about financial statements and suspected activities from various sources. The next step involves conducting an analysis to identify any unusual patterns or anomalies that could potentially point to fraud. We conduct in-depth audits of transactions, documents, and processes to ensure the validity and integrity of financial statements. We scrutinize transactions, documents, and processes to guarantee the authenticity and soundness of financial statements. Fraud refers to actions deliberately carried out by individuals or groups with the intention of deceiving them, hiding information, or deceiving others for personal or group gain. *The definition of fraud, according to Black's Law (Magro & Cunha, 2017) Dictionary, encompasses any form of human-designed fraud in which an individual attempts to exploit*

others by providing false advice or imposing the truth. It also encompasses any unexpected, tactful, cunning, hidden, and dishonest actions that deceive others.

The auditor personality is a characteristic of individuals who work as auditors. The auditor's personality has an important role in making decisions and determining the quality of an auditor's work (Samagaio & Felício, 2022). Individual auditors vary in their personalities, each possessing a unique combination of characteristics. However, an auditor must be able to carry out his or her work with integrity, objectivity, analysis, sensitivity to details, communication skills, and an emphasis on work quality. According to Subhan et al. (2023) personality research shows that the judging personality type is considered suitable for auditors due to its tendency towards planning, structure, and organization. According to Sari, Wirakusuma, and Ratnadi (2018), the judging personality type demonstrates focus and detail in their work, making them a suitable fit for auditor roles. However, the study on auditor personality in proxies with auditor personality types A and B (Gundry, 2007) found that auditor personality type A had no significant impact on auditor dysfunctional behaviour. However, the personality model (Albawwat et al., 2021; Samagaio & Felício, 2022) asserts that the top five approaches are widely recognized as the most effective methods for characterizing the structure of traits, as they provide clear and efficient methods for understanding the connections among qualities. "The Big Five Personality Dimensions".

2.1. Research Gap

The study by Albawwat et al. (2021) found that auditor personality types (extraversion, agreeableness, conscientiousness, neuroticism, and openness to experience) influence the internal audit function, with the exception of extraversion. Meanwhile, the study by Samagaio and Felício (2022) demonstrated a positive correlation between the personality types of agreeableness, conscientiousness, and openness and the professional skepticism of auditors, while conscientiousness and neuroticism had a negative impact on audit quality.

2.2. Hypotheses

According to Barrick and Mount (1991) and Crego and Widiger (2015) the external auditor must have enough confidence that there are no major misstatements in the financial accounts, whether as a result of fraud or error. An extrovert's disposition makes them gregarious, fearless, and engaged in social situations. This personality type helps auditors produce high-quality audits because they can ask the right questions and look for pertinent information on their own (Harms, Marbut, Johnston, Lester, & Fezzey, 2022; Wahidahwati & Asyik, 2022). By utilizing the five major personality traits—extraversion, agreeableness, conscientiousness, neuroticism, and openness to experience—a person's personality can enhance the quality of the audit (Samagaio & Felício, 2022).

Van Kujjck and Paresi (2020) define the agreeableness personality type as a person who is amiable, compassionate, and considerate of others. According to Albawwat et al. (2021) those with an agreeable disposition tend to be kind, cooperative, loving, and less likely to get into arguments and have conflict avoidance tendencies. Highly agreeable individuals typically consider the wants and feelings of others and attempt to maintain harmony in social situations (Fernandez et al., 2023). An individual with a high agreeableness personality has a propensity for being submissive, cooperative, and considerate of others, which might lead to an indirect association between agreeableness and audit quality. This requirement relates to audit quality, as an auditor with a high degree of agreeableness will be able to work depending on their expertise, professionalism, and integrity. While agreeable personality types are not directly associated with integrity, gregarious people may be more inclined to operate ethically and refrain from unethical behaviour. The level of agreeability can influence how an auditor evaluates risk and takes moral considerations into account (Stephen, Asare, & Van, 2023). More compassionate auditors could be more aware of moral and social ramifications (Samagaio & Felício, 2022).

By examining the study's results, the previously stated assertion that agreeableness of personality influences audit quality can be backed up. All aspects of the auditor's agreeableness personality affect the efficacy of the internal audit function, as shown by Albawwat et al. (2021). According to Wahidahwati and Asyik (2022) conduct that emerges internally is thought to be within the control of the person in question, whereas behaviour that arises externally is thought to be the outcome of outside forces acting on the person's behalf. When it comes to analysing audit data and pinpointing areas where audit quality can be improved, Attribution Theory can help auditors navigate their way through personalities. In order to uncover signs of fraud by enhancing the quality of audits (Robbins, 2007). According to Van Kujjck and Paresi (2020) the five major personality types are agreeableness, neuroticism, conscientiousness, extraversion, and openness to experience. The conscientiousness personality type is connected to the application of attribution theory to examine the impact of auditor personality on audit quality. High conscientiousness individuals are typically more thorough in their work. This implies that, when it comes to audits, they are more meticulous in gathering and examining audit data and make sure that the audits are carried out in compliance with relevant standards. This may increase the accuracy of audits.

Those with conscientious personalities typically follow norms and regulations (Samagaio & Felício, 2022). This personality type of auditor will typically be more obedient to the rules that regulate their work, professional ethics, and auditing standards. By guaranteeing that audits are conducted in compliance with relevant criteria, this can raise the caliber of audits (Fernandez et al., 2023). In order to conduct thorough

audits and detect fraud, the conscientiousness personality type benefits from a degree of discipline, precision in regularity, and a tendency to be more detailed and meticulous (Alleyne & Howard, 2005; DeZoort & Harrison, 2018; Mat Ridzuan, Said, Razali, Abdul Manan, & Sulaiman, 2022). The effectiveness of the internal audit function was shown to be significantly impacted by the personality type of internal auditor conscientiousness evaluated in the study (Van Kuijck & Paresi, 2020). According to Samagaio and Felício (2022) study, auditors of the conscientious personality type have a noteworthy impact on the audit's quality. According to Fernandez et al. (2023) the neuroticism personality type indicates a person's propensity to feel unfavourable emotions, including tension, anxiety, and sadness. According to those with high neuroticism may be more prone to stress, anxiety, and emotional disturbances. An auditor's performance and possibly the quality of the audit can be negatively impacted by high levels of stress in an audit environment that is frequently characterized by tight deadlines and pressure to give correct results. In the real world, auditors have to make a lot of moral choices. Highly neurotic people often struggle to focus and manage their time since anxiety and pessimistic thoughts tend to divert them. This may affect their capacity to carefully conduct audits or finish them by the deadline (Albawwat et al., 2021). Using, auditors with neurotic personality types can enhance the caliber of their audits. Supporting evidence for this study revealed that internal auditor neuroticism, a personality type, influences how well the internal audit function works (Van Kuijck & Paresi, 2020).

The openness to experience *personality type* tends to be open to experience, characterized by imagination, broad interests, courage, and intelligence (Albawwat et al., 2021). This personality type characterizes people with intellectual curiosity, independence, and big-picture-oriented individuals. Individuals who are higher in *openness to experience* may have better analytical abilities, the ability to understand a wide range of information, and are likely to see more aspects of the audit problem (Samagaio & Felício, 2022). People who are high in *openness to experience* tend to be more creative and can deal with complex situations in audits with innovative solutions. They may be better able to think outside the box and find new ways to solve audit problems. *Openness to experience* can affect how a person makes decisions in an audit (Stephen et al., 2023). Individuals who are more open may be more likely to consider various alternatives before making a decision and can analyse more carefully. People with high Openness to Experience scores might be more adept at interacting with audit teams, clients, and regulators, among other stakeholders. They are more able to converse and comprehend various points of view. The study's findings Samagaio and Felício (2022) indicated that the audit's quality was influenced by the Openness to Experience personality type. The findings of Albawwat et al. (2021) corroborate this study by demonstrating how the effectiveness of the internal audit function is impacted by all auditor personality factors, including openness to experience. The study's premise is based on the findings of the research that has been given.

H₁: Auditor personality has a significant effect on Audit Quality.

According to Heavey, Turbett, Houck, and Lewis (2023) a strong quality management system should include the investigation of quality concerns found in forensic processes. This will ensure the authenticity of results given and provide guidance for methods of innovation and continual development. Forensic audit involves the collection, verification, processing, analysis, and reporting of data in a predetermined context to gather facts and evidence related to legal, financial, or irregular disputes and to provide preventive advice (Evison, 2018; Tuanakotta, 2010). Forensic accounting can help improve audit quality. Auditors trained in forensic accounting have specialized knowledge and skills in detecting fraud or illegal acts in financial statements and business transactions. Thus, forensic accounting contributes to improving audit quality and provides more confidence in audit results.

Forensic accounting has an important role in the detection of *white-collar crime*. *Fraud* often involves the manipulation of data and finances, so forensic accounting can help identify signs of fraud or embezzlement of funds associated with fraud cases. Forensic auditors can conduct in-depth analysis of suspicious transactions and accounts. Forensic accounting can also contribute to *fraud* prevention (Augustine, Mgbame, Efayena, & Edegware, 2014). By conducting rigorous examination and analysis, forensic accounting can identify gaps and weaknesses in an organization's internal control system. This information can help improve business processes and strengthen controls, thereby reducing the chance of fraud. When there is an allegation or indication of *fraud*, forensic accounting plays an important role in investigating these cases. Forensic auditors have the skills to gather strong evidence, analyse data, and draft investigative reports that present the facts clearly. Legal proceedings and disciplinary action against fraudsters can be based on this comprehensive and professional investigation. The results (Suppiah & Arumugam, 2023) of the study show that the understanding of Forensic Accounting has a significant effect on audit quality.

Based on the results of the research that has been presented, the hypothesis of this study is.

H₂: Understanding Forensic Accounting has a significant effect on Audit Quality.

By reacting to audit results and pointing out areas where audit quality improvement may take place, Attribution Theory can help auditors navigate their way through personalities. Audit results can be used to detect signs of fraud. Extraversion, agreeableness, conscientiousness, neuroticism, and openness to new things are considered the top five personality types. The attribution theory connects conscientiousness to an auditor's ability to spot fraud. With its degree of discipline, precision in regularity, and tendency to be more detail-oriented and precise, the conscientiousness personality type makes it easier to perform thorough audits and spot fraud (Alleyne & Howard, 2005; DeZoort & Harrison, 2018; Mat Ridzuan et al., 2022). The external auditor is responsible for obtaining sufficient confidence that the financial statements are free from material misstatements, whether caused by fraud or error (Barrick & Mount, 1991; Crego & Widiger, 2015). Auditors

who have a high level of extroversion tend to be social, bold, and active in their interactions with others. This can be advantageous in fraud detection because they may be more likely to take the initiative in asking questions and looking for relevant information (Harms et al., 2022; Wahidahwati & Asyik, 2022). They can also be more courageous in reporting or exposing fraudulent acts they find.

The research Stephen et al. (2023) discovered significant variations in every personality characteristic. For instance, extroversion and awareness are more uniform across all business types and experience levels, whereas openness is more varied. Overall, the findings demonstrate that, in spite of current rhetoric and diversity measures, the majority of audit companies continue to be homogenous at the personality level. These findings offer pertinent data to assist audit companies in their efforts to reassess and rethink their diversity, equity, and inclusion initiatives. The study shows a strong correlation between audit expenses, fraud detection, and the type of auditor's view, which is characterized by a reasonable opinion. The characteristics of auditors significantly influence the detection of financial statement fraud. The result is a reduction in the literature gap and an increase in knowledge in this area. The inability of external auditors to detect material misrepresentations, particularly fraud, can expose them to litigation. The results Khaksar, Salehi, and Lari DashtBayaz (2022) of the study show that the auditor's personality has a positive effect on the auditor's ability to detect the possibility of fraud.

Based on the results of the research that has been presented, the hypothesis of this study is.

H₃: Auditor personality (Extraversion, Agreeableness, Conscientiousness, Neuroticism and Openness to experience) has a significant effect on Fraud Detection.

Forensic auditors conduct analysis of financial transactions, identify suspicious patterns, and follow the transaction trail from start to finish. They can find signs of Febriana, Hasan, and Andreas (2020) fraud in the form of unusual transactions, abnormal changes in transaction patterns, or unauthorized transfer of funds. Forensic auditors will conduct an in-depth audit of the suspected fraud area. This involves examining documents, financial records, and proof of transactions to obtain strong evidence of fraud. The results of the study reveal that forensic accounting has an important role in identifying indications or evidence that show fraud (Magro & Cunha, 2017; Schuchter, 2016; Tiara, 2015) in financial statements or business transactions. Forensic auditor skills and techniques are significant predictors of fraud detection (Oyerogba, 2021). Research reveals that forensic accounting has a positive effect on fraud prevention and internal audit quality. It is also supported by research (Ehioghiren & Atu, 2016) that states that Forensic Accounting significantly affects fraud detection and control. Based on the results of the research that has been presented, the hypothesis of this study is.

H₄: Understanding Forensic Accounting has a significant effect on Fraud Detection.

The number of auditors' conclusions indicates that the audit results are high quality. The quantity of audit findings demonstrates the BPK-RI auditors' capacity to identify inaccuracies in local government financial statements. The audit findings influence the degree of corruption; therefore, the more the local government pursues auditor suggestions, the lower the perceived amount of corruption (Umar, 2012). A quality audit is a useful instrument for detecting fraud (Kiswanto & Fitriani, 2019). Despite possessing the necessary training, competence, experience, and adherence to regulations, the auditors nevertheless need to engage in creative thinking when considering potential fraud scenarios (Supardi, 2021).

A party seeking to manipulate or cheat can initiate fraud by rationally justifying their actions. This justification can influence auditors in assessing risks and taking preventive measures. The study's results (Masyitoh, 2015) indicated that the perception of corruption was influenced by the follow-up of audit findings. On the other hand, pressure as one of the indicators of fraud detection can affect the auditor's assessment of the findings and results of the audit, which can ultimately affect the quality of the audit (Purba, Aulia, Tarigan, Pramono, & Umar, 2022; Umar, Fauziah, & Purba, 2019). The presented research results support the hypothesis of this study.

H₅: Fraud detection affects the Quality of Audit Results.

Auditors who have a high level of extraversion are more likely to interact with relevant parties in the audit process and obtain more relevant information (Alleyn & Howard, 2005). This can increase the likelihood of the auditor obtaining the evidence needed to detect fraud. Auditors with the agreeableness personality type are more effective at building good relationships with clients and other related parties, which can allow them to gain greater access to information and better understand the business environment, including potential indications of fraud. In addition, auditors with the conscientiousness personality type are more thorough, organized, and responsible. They conduct audits thoroughly, strictly adhere to audit procedures, and look for small details that may indicate fraud (DeZoort & Harrison, 2018; Mat Ridzuan et al., 2022).

Auditors who possess a neuroticism personality type often experience stress, anxiety, and emotional instability. While neuroticism can interfere with auditor performance in some cases, in the context of fraud detection, auditors who are sensitive to potential risks and suspicions may be more alert to signs of fraud. Similarly, the openness to experience personality type is characterized by a high level of openness to new experiences and innovative ideas, and it tends to be more creative and flexible in problem-solving. This personality type is able to think of new ways to detect fraud or understand complex accounting manipulation techniques. The personality of auditors can play an important role in audit quality, including their ability to detect fraud.

Based on the results of the research that has been presented, the hypothesis of this study is.

H₆: The Influence of Auditor Personality (Extraversion, Agreeableness, Conscientiousness, Neuroticism, and Openness to Experience) on Audit Quality through Fraud Detection.

Auditors who have a deep understanding of forensic accounting, as evidenced by having CRrA (Certified Forensic Auditor) and CFE (Certified Fraud Examiner) certifications, are able to detect *fraud*. Auditors are more likely to recognize suspicious financial patterns that indicate fraud. Auditors with an understanding of forensic accounting can identify anomalies in financial data that can lead to fraud detection. In addition, auditors with an understanding of forensic accounting are more skilled in tracing transactions and collecting evidence that supports alleged fraud so as to strengthen the overall audit quality (Magro & Cunha, 2017; Schuchter, 2016; Tiara, 2015). Thus, an auditor's understanding of forensic accounting can affect the quality of audits by improving the ability to detect *fraud*. Based on the results of the research that has been presented, the hypothesis of this study is.

H₇: Understanding Forensic Accounting affects Audit Quality through Fraud Detection.

Trust theory focuses on the concept of trust in business relationships. Organizational support can be seen as a way to build and maintain trust between auditors, auditees, and *stakeholders*. Auditors who have an *extraversion* personality type usually tend to communicate more, engage in social interactions, and have the ability to adapt to certain conditions (Samagaio & Felício, 2022). During the audit process, they need the trust of the auditee to be able to interact with audit team members, clients, or other related parties. Auditors with this personality need a tangible form of organizational support from the auditee that can help the auditor steer their interactions in a productive direction and ensure that the information obtained is relevant and well shared (Albawwat et al., 2021). Organizational support must be able to strengthen the existence of the auditor's extraversion personality so that if it is associated with audit results, it can make quality audit results. In addition, the organization's support should facilitate everything the auditor needs during the audit process. The study's results indicate that organizational commitment enhances the impact of work experience on audit quality. In the study by Bello, Ahmad, and Yusof (2018) it was said that top management support had a significant and positive effect on the organizational performance of the Nigerian federal university. The presented research results support the hypothesis that audit quality encompasses the degree to which an organization or auditor conducts audits that adhere to standards and satisfy the requirements of financial information users (Ismail, Merejok, Dangi, & Saad, 2020). Audit quality involves integrity, objectivity, competence, and compliance with applicable audit standards (Alqudah et al., 2023). Individuals who have *agreeableness* have a friendly, caring, and caring attitude towards others (Mutschmann, Hasso, & Pelster, 2022; Samagaio & Felício, 2022). Organizational support includes various elements, such as policies, resources, work culture, and the environment, that support the effectiveness and performance of an individual or team within the organization (Chuang, Collins-Camargo, McBeath, & Jolles, 2023). Organizational support can facilitate the completion of audit work by providing personnel who can work effectively and responsibly with auditors. Strong organizational support can help individuals with a high level of *agreeableness* to collaborate more effectively with colleagues, manage conflicts well, and work in a team. Organizational support in the form of providing personnel who are able to work well and responsibly with auditors can make it easier to complete audit work. Strong organizational support can help individuals with high levels of *agreeableness* to collaborate more effectively with colleagues, manage conflict well, and work in teams. An auditor with this personality requires organizational support to ensure the audit team and auditee collaborate effectively to complete the audit. Conversely, a lack of organizational support may make it difficult for these individuals to maintain a positive level of *agreeableness* in the work environment (Samagaio & Felício, 2022). Organizational support can guarantee an effective oversight and monitoring system in the audit process, ensuring that it operates in accordance with the established standards. Organizations that encourage collaboration and support between team members can provide a supportive environment for auditors with a high *level of conscientiousness*. The organizational support that auditors with this personality need—the support of superiors, open communication, and a work culture that values integrity and thoroughness—can strengthen the connection between conscientiousness and audit quality. Team support can improve the effectiveness of auditors' work.

Support from the organization can guarantee that audit teams are diverse in terms of personality types, including those with varying degrees of conscientiousness. Thus, audit teams can enhance their effectiveness, with diligent workers managing duties that require exceptional precision. Organizations furnish the resources required by auditors during the audit process. This assists persons who are diligent in doing their audit responsibilities. Furthermore, organizations can foster a work culture that enhances audit quality by prioritizing principles such as diligence, integrity, and adherence to audit standards.

The neurotic personality type is characterized by a propensity for unpleasant feelings like worry and anxiety. Stress and anxiety may be more common in people who exhibit high degrees of neuroticism (Samagaio & Felício, 2022). According to Stephen et al. (2023) challenging audit settings may cause tension, anxiety, and bad emotions in auditors with neurotic personality types. Auditees provided social support by making the auditor's job easier during the audit process. On the other hand, strong organizational support, such as a supportive work environment and adequate resources, can help auditors with neurotic personality types to cope with stress and work more effectively. Minimizing excessive stress can positively impact audit quality (Albawwat et al., 2021). Individuals with an openness to experience personality are those who have imagination and creativity and are receptive to new ideas, innovations, and creative thinking. Individuals with an openness to experience personality type tend to be more innovative (Samagaio & Felício, 2022). The perception of organizational support has a positive effect on work engagement. Research confirms that

academic culture perceives organizational support favorably (Yudiarti & Putranta, 2022). Organizational support can accept a culture that encourages innovation in auditing, easily adapting to the new environment (Sulistiyan, 2022). People with a high level of *openness to experience* may have a unique and creative way of communicating. Organizational support can help them collaborate with audit team peers and communicate effectively within the team, as well as with clients or related parties.

Based on the results of the research that has been presented, the hypothesis of this study is.

H₈: Organizational support is able to moderate the Auditor's Personality towards Audit Quality.

Forensic auditors conduct analysis of financial transactions, identify suspicious patterns, and follow the transaction trail from start to finish (Febriana et al., 2020). They can find signs of *fraud* in the form of unusual transactions, abnormal changes in transaction patterns, or unauthorized transfer of funds. Forensic auditors will conduct an in-depth audit of the suspected fraud area. This involves examining documents, financial records, and proof of transactions to obtain strong evidence of fraud. Organizational support for the understanding of forensic accounting is evidenced by providing sufficient resources during the audit process, providing sufficient access, and providing trust in data and information so as to produce a quality audit. The results (Magro & Cunha, 2017; Schuchter, 2016; Tiara, 2015) of the study reveal that forensic accounting has an important role in identifying indications or evidence that show fraud in financial statements or business transactions. Forensic auditor skills and techniques are significant predictors of fraud detection (Oyerogba, 2021). Research reveals that forensic accounting has a positive effect on fraud prevention and internal audit quality. Research (Ehioghien & Atu, 2016) also supports this, stating that forensic accounting significantly affects fraud detection.

Based on the results of the research that has been presented, the hypothesis of this study is.

H₉: Organizational support is able to moderate the understanding of forensic accounting towards Audit Quality.

H₁₀: Organizational support affects Audit Quality.

3. Research Methodology

3.1. Sample Design

This research design uses the Sequential Explanatory Mixed Method, namely using qualitative and quantitative research approaches in one study, starting by reviewing field data taken based on theoretical and empirical studies, the relationship between indicators and latent variables, which ends with testing the research hypothesis (Creswell, 2016). The population in this study were all auditors at the Office of the Supreme Audit Agency of the Republic of Indonesia, both at the head office and representative offices, which totals 4,416 auditors of BPK-RI. The team leader is not an inherent position like a functional/structural position but is a responsibility as a team leader that can be given to the auditor with a minimum position of Junior Auditor. This study's data analysis approach makes use of the NVivo tool as well as the Structural Equation Modeling (SEM PLS) application for validity, reliability, and hypothesis testing, gathering information with Google Forms.

3.2. Conceptual Framework

The conceptual framework of this study can be seen in the following Figure 1:

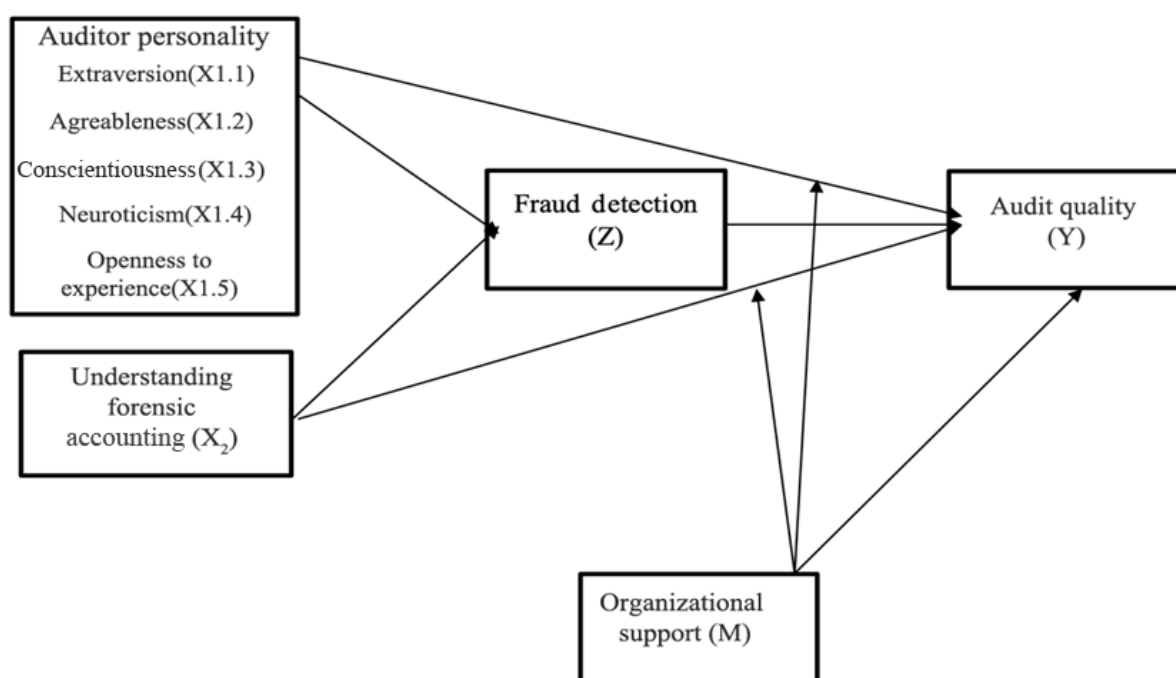


Figure 1. Conceptual framework.

4. Analysis and Interpretation

The purpose of this analysis is to determine the degree to which exogenous variables impact endogenous variables. This study will examine the degree to which variable X influences variable Y. Table 1 presents operational definitions.

Table 1. Definition and measurement of variables.

Variable	Variable definition	Dimension	Indicators	Scale
Extraversion (X1)	A social nature that is driven by the need to be with people	1. Togetherness 2. Assertiveness 3. Energetic 4. Enthusiastic	1. Teamwork 2. Have a firm personality 3. Productivity 4. Positive expression	Interval
Agreeableness (x2)	People who approach people with a warm, compassionate, and caring demeanour	1. Belief 2. Candor 3. Decency 4. Sympathy	1. Reliability 2. Openness 3. Communication 4. Empathy	Interval
Conscientiousness (X3)	The propensity of people to work in a disciplined, accountable, and orderly manner.	1. Independence 2. Self-discipline 3. Deliberation	1. Task mastery 2. Ability to manage time 3. Collaboration in a team	Interval
Neuroticism (x4)	Individuals who tend to experience negative emotions	1. Anxiety 2. Irritability 3. Depression 4. Shy	1. Concern level 2. Reaction to criticism 3. Loss of interest and motivation 4. Awkward	Interval
Openness to experience (X5)	Individuals who have imagination and creativity and are receptive to new ideas, innovations, and creative thinking	1. Idea 2. Aesthetic 3. Action	1. Coming up with new ideas 2. Sensitivity to aesthetics and art 3. Flexibility in action	Interval
Understanding forensic Accounting (X6)	Understanding and use of forensic accounting techniques by auditors in detecting fraud	1. Financial investigation 2. Skill	1. Auditor knowledge 2. Audit evidence, 3. Interview results.	Interval
Audit quality (Y1)	Audit quality is the level of conformity in audit planning, implementation, and reporting with applicable rules.	1. Audit practices in accordance with the State financial audit standards (SPKN) 2. Use of LK ready application 3. Quality of personal auditors	1. Conformity with the State financial audit standards (SPKN) 2. Technology readiness 3. Compile the results of the audit. 4. Compile recommendations 5. Has a skeptical attitude	Interval
Organizational support (M)	The commitment of the auditee organization in assisting the audit process.	1. Organizational culture 2. Resource support	1. Access to data and information 2. Organizational culture 3. Cooperation 4. Confidentiality and compliance	Interval
Fraud detection (Z)	The examination process to find out the cause of fraud is seen from the perspective of pressure, capability, opportunity, rationalization and ego	Fraud hexagon	1. Pressure 2. Capability 3. Opportunities 4. Rationalization 5. Ego	Interval

5. Research Results

5.1. Convergence Validity Test

Parameter estimation is the first step in the outer model test. We examine the loading factor value for each construct to perform the convergence validity test. When measuring constructs, a loading factor value of

0.7 or more is considered optimal or legitimate; values between 0.5 and 0.6 are still acceptable, and values below 0.5 require removal from the model. The loading factor value of each variable indicator is shown in Figure and Table as follows, based on the data calculation using the PLS algorithm approach:

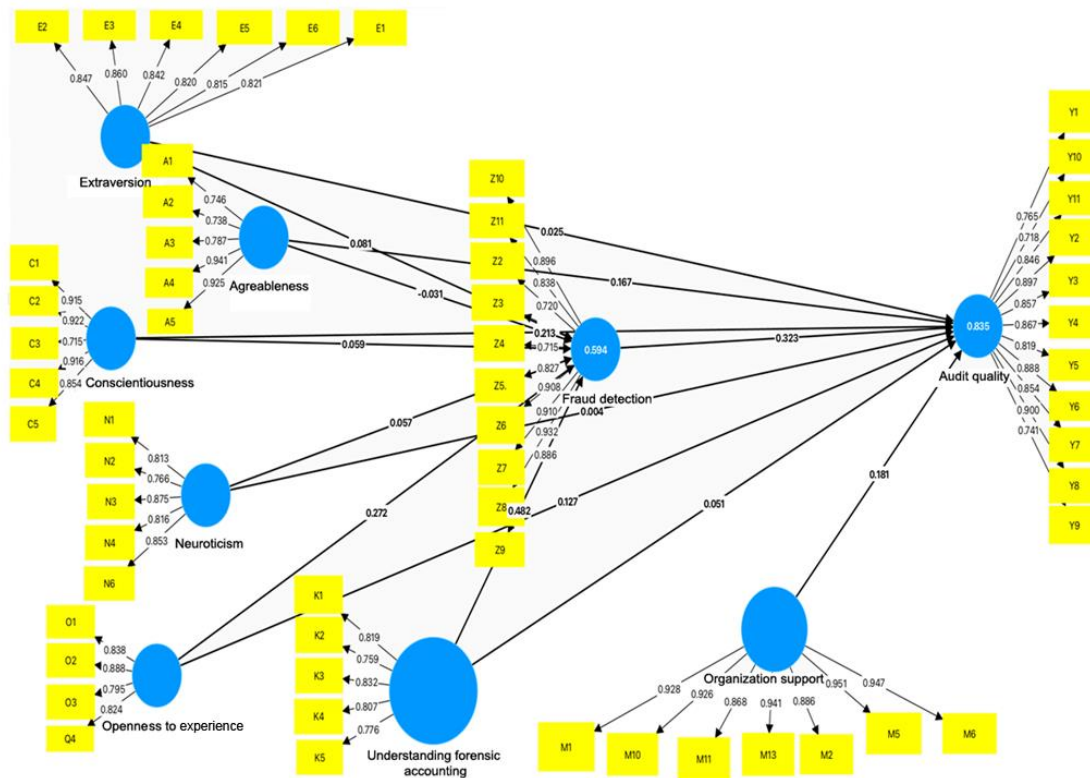


Figure 2. Validity test results based on outer loading.

Table 2. Correlation matrix between latent variables scores.

Variable	Extraversion	Agreeableness	Conscientiousness	Neuroticism	Openness to experience	Understanding forensic Accounting	Organizational support	Fraud detection	Audit quality
X1.1.1	0.821								
X1.1.2	0.847								
X1.1.3	0.860								
X1.1.4	0.842								
X1.1.5	0.820								
X1.1.6	0.815								
X1.2.1		0.746							
X1.2.2		0.738							
X1.2.3		0.787							
X1.2.4		0.941							
X1.2.5		0.925							
X1.3.1			0.915						
X1.3.2			0.922						
X1.3.3			0.715						
X1.3.4			0.916						
X1.3.5			0.854						
X1.4.1				0.813					
X1.4.2				0.766					
X1.4.3				0.875					
X1.4.4				0.816					
X1.4.5				0.853					
X1.5.1					0.838				
X1.5.2					0.888				
X1.5.3					0.795				
X1.5.4					0.824				
X2.1						0.819			
X2.2						0.759			
X2.3						0.832			
X2.4						0.807			
X2.4						0.776			
M1							0.928		
M2							0.925		
M3							0.867		
M4							0.942		
M5							0.885		
M6							0.952		
M7							0.948		

Variable	Extraversion	Agreeableness	Conscientiousness	Neuroticism	Openness to experience	Understanding forensic Accounting	Organizational support	Fraud detection	Audit quality
Z1								0.895	
Z2								0.838	
Z3								0.720	
Z4								0.718	
Z5								0.715	
Z6								0.827	
Z7								0.908	
Z8								0.910	
Z9								0.932	
Z10								0.885	
Y1									0.756
Y2									0.718
Y3									0.846
Y4									0.897
Y5									0.857
Y6									0.867
Y7									0.819
Y8									0.888
Y9									0.854
Y10									0.900
Y11									0.741
AVE	0.696	0.692	0.753	0.681	0.700	0.639	0.849	0.704	0.696
Cronbach's alpha	0.913	0.886	0.916	0.884	0.857	0.859	0.970	0.952	0.956
rho_A	0.917	0.904	0.931	0.899	0.859	0.865	0.973	0.964	0.958
Composite reliability	0.932	0.917	0.938	0.914	0.903	0.898	0.975	0.959	0.962

When the loading factor exceeds 0.7, the indicator is considered legitimate and suitable for this study. Table 2 confirms the validity of all indicator items. The Average Variance Extracted (AVE) value must be known in addition to the loading factor value in order to satisfy the convergent validity requirement. The value of the Average Variance Extracted (AVE) needs to be higher than 0.5. Creswell (2016) states that the outer model's thumb rule deems the AVE to have satisfied convergent validity if its value exceeds 0.50. The table reveals that each construct's AVE value exceeds 0.50, indicating its convergence validity. Based on the results of data processing as presented in Table 2, the values of Cronbach's alpha and composite reliability for each variable above 0.7 mean that all latent variables are reliable.

5.2. Mediation Testing (Indirect Effect)

We conducted mediation (indirect effect) testing to determine whether fraud detection significantly mediated the influence of the auditor's personality (extraversion, agreeableness, conscientiousness, neuroticism, and openness to experience) and understanding of forensic accounting on audit quality. We aim to investigate the potential indirect and significant impact of the auditor's personality traits (extraversion, agreeableness, conscientiousness, neuroticism, and openness to experience) and forensic accounting knowledge on audit quality through fraud detection.

Table 3. Indirect effect test.

Relationship	Indirect effect	P value	Conclusion
Agreeableness -> Fraud detection -> Audit quality	0.186	0.426	Rejected
Conscientiousness -> Fraud detection -> Audit quality	0.69	0.245	Rejected
Extraversion -> Fraud detection -> Audit quality	0.75	0.227	Rejected
Neuroticism -> Fraud detection -> Audit quality	0.741	0.229	Rejected
Openness to experience -> Fraud detection -> Audit quality	1.931	0.027	Accepted
Understanding forensic accounting -> Fraud detection -> Audit quality	2.584	0.005	Accepted

Based on Table 3, the results are obtained: Indirect influence of personality type *agreeableness* on audit quality through detection *fraud* is 0.186 with a P-value of 0.426; it can be concluded that the detection *is* *is* *has* no significant mediating effect on the relationship between personality type *agreeableness* and audit quality. It can be concluded that auditors with personality types *that* are agreeable do not significantly affect the quality of audits through fraud detection. Indirect influence of personality type *conscientiousness* on audit quality through detection *fraud* is 0.690 with a P-value of 0.245; it can be concluded that the detection *is* *is* *has* no significant mediating effect on the relationship between personality type's *conscientiousness* and audit quality. It can be concluded that auditors with personality types of *conscientiousness* indirectly do not significantly affect the quality of audits through the detection of *fraud*. Indirect influence of personality type *extraversion* on audit quality through detection *fraud* is 0.750 with a P-value of 0.227; then it can be concluded that the detection *fraud* *has* no significance in mediating the relationship between personality types and *extraversion* on audit quality. It can be concluded that auditors with personality types of *extraversion* indirectly do not significantly affect the quality of audits through detection of *fraud*.

The indirect influence of personality type Neuroticism on audit quality through detection *fraud* is 0.741, with a P-value of 0.229, indicating that there is no significant mediating effect of detection *fraud* on the relationship between personality type Neuroticism and audit quality. We conclude that auditors with neuroticism-related personality types do not significantly influence the quality of audits through the detection of *fraud*. We conclude that the detection of *fraud* significantly mediates relationships between personality types and openness to experience on audit quality, with an indirect influence of personality type openness to experience on audit quality of 1.931 and a P-value of 0.027. We conclude that auditors with openness to experience personality types significantly influence audit quality indirectly by detecting *fraud*. With a P-value of 0.05, the indirect influence of forensic accounting understanding on audit quality through fraud detection is 2.584, suggesting that the significance of fraud detection mediates the relationship between forensic accounting understanding and audit quality. We conclude that auditors who understand forensic accounting significantly influence audit quality indirectly through detecting *fraud*.

5.3. Moderation Testing

Moderation testing was conducted to test whether organizational support was significant in moderating the influence of auditor personality (*extraversion*, *agreeableness*, *conscientiousness*, *neuroticism*, and *openness to experience*) and understanding of forensic accounting on audit quality.

Table 4 shows that the organization's support is a variable that moderates personality types such as agreeableness and conscientiousness on audit quality. The support of the organization does not moderate personality types such as extraversion, neuroticism, and openness to experience based on audit quality. Organizational support does not moderate forensic accounting understanding of audit quality.

Table 4. Value of t-statistics moderating variable.

Variable	Original sample	Std deviation (STDEV)	t-statistics	P value	Conclusion
OS*A -> AQ	0.258	0.114	2.269	0.012	Accepted
OS*C -> AQ	-0.328	0.140	2.340	0.010	Accepted
OS*E -> AQ	0.064	0.088	0.723	0.235	Rejected
OS*N -> AQ	-0.113	0.071	1.581	0.057	Rejected
OS*o -> AQ	-0.082	0.083	0.992	0.161	Rejected
OS*UFA -> AQ	-0.036	0.086	0.418	0.338	Rejected

5.4. Nvivo Analytics

Qualitative analysis is the method used to explore and understand the meaning of a number of individuals or groups of people who are considered to be derived from social problems (Creswell, 2016). This study employs data analysis techniques, aided by the NVivo application, and follows these steps: The first step involves processing the data and preparing it for further analysis. This step includes the process of transcribing interviews, sorting, and compiling the data into different types according to the source of the information. (2) Reading the entire data to build a general understanding of the information obtained and reflecting on its overall meaning. (3) Giving data (coding). This step entails collecting data from the writing or images, segmenting the sentences, paragraphs, or images into categories, and then labeling these categories with specific terms. (4) Use the coding process to generate a limited set of themes. (5) Present the results of the analysis of these themes in a qualitative report using a narrative approach. (6) Make an interpretation of the research results. Interpretation can take the form of meaning derived from a comparison between research results and information derived from theory and literature. Validity testing uses source triangulation. This study interviewed 7 auditors and 1 head BPK representative. We compiled the interview data of the seven participants into transcripts and then imported it into the NVivo 14 software for further analysis.

One of the features of NVivo for displaying text visually is *Word Frequency Query*. This feature helps researchers display the frequency of intriguing and informative words. This feature yields the most frequent collection of words in the data presented in Figure 2. The word "audit" dominated the participants' conversations, with a frequency of 2.98% of the total data, followed by the words "audit," "personality," "auditor," and "fraud".



Figure 4. Illustrates Word frequency.

Figure 4 demonstrates how to apply the Text Search Query feature to comprehend the meaning of the words in the word cloud above. In this study, the researcher aimed to comprehend the usage of the word "audit" as both a dominant word and a keyword. A theme refers to a concept that aligns with the research focus and question.

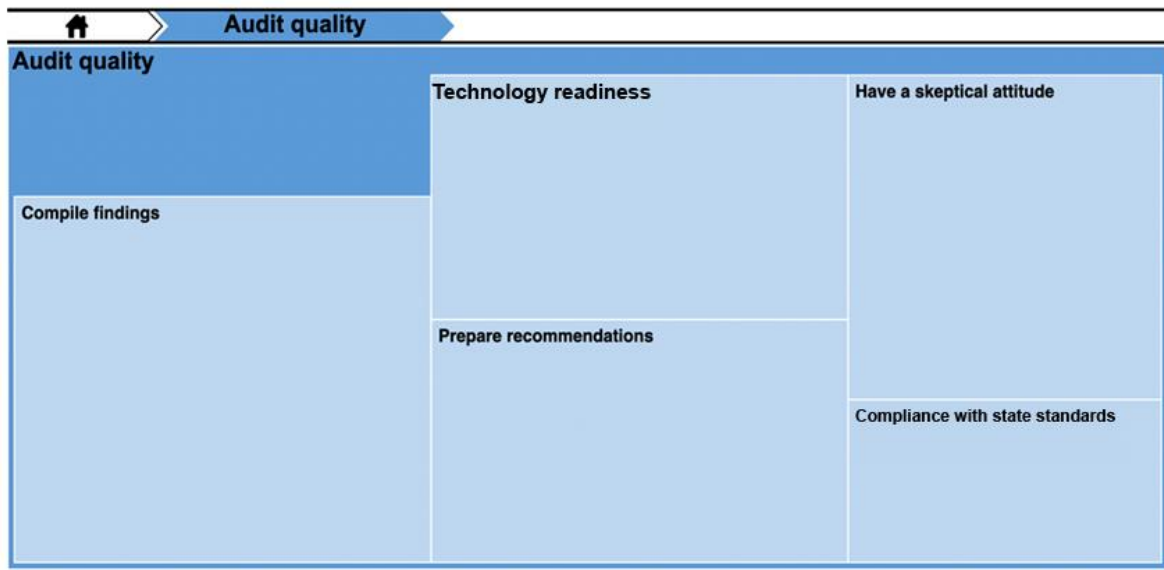


Figure 5. Audit quality hierarchy diagram.

Figure 5 illustrates the audit quality hierarchy diagram. It is known that technological readiness is the most central indicator in the process of producing quality audits because it is very closely related to other characteristics. Technology readiness enhances the efficiency of the audit process. Informant 1 explained that the audit process utilized the Sistem Aplikasi Pemeriksaan (SiAP) LK Application, but it was unable to detect fraud. We use this application to document, plan, implement, and report on various aspects of auditing, including electronic evidence. Informant 2 asserts that the audit program's design for fraud detection, along with its standardization on SIAP, can detect fraud.

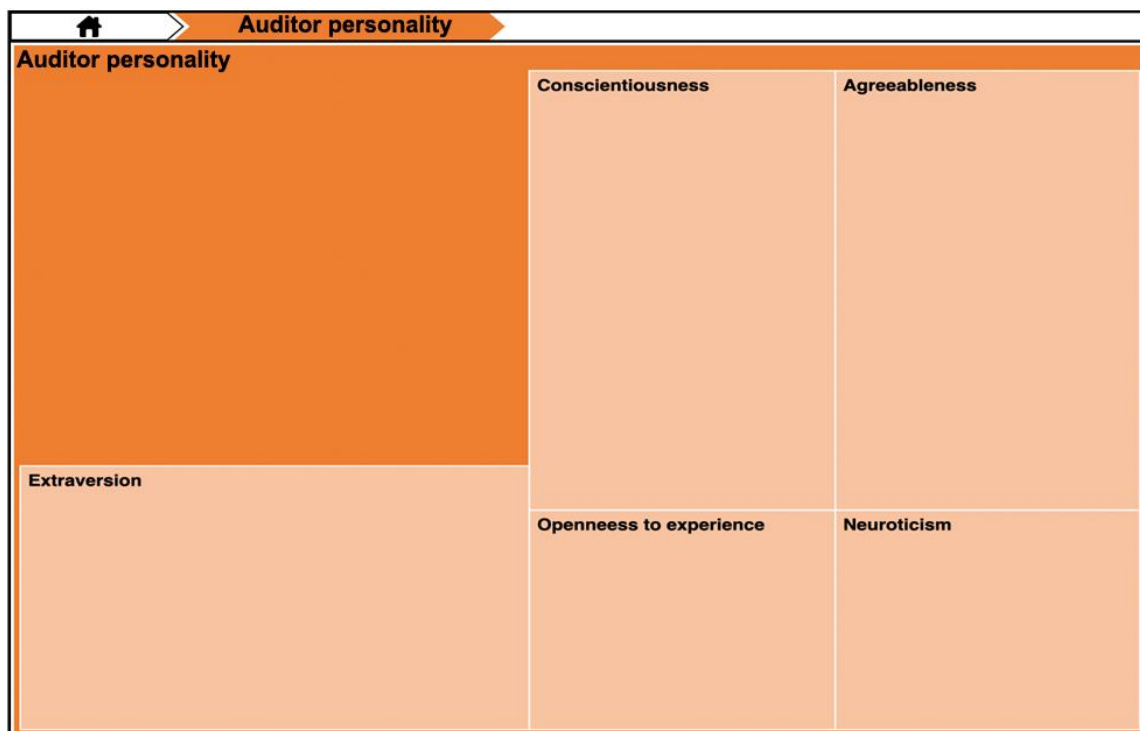


Figure 6. Auditor personality hierarchy diagram.

Figure 6 depicts the auditor's personality hierarchy diagram, highlighting the personality types of agreeableness and conscientiousness. An auditor must select an ideal personality type. According to the informant,

these four things are personality, *agreeableness*, and *conscientiousness*. It is an ideal personality that auditors must have because auditing is a job with a narrow time and many inspection objects, so that with an organized auditor, it is likely that the quality of the audit will be better. According to informants, 6 auditors with personality types of *conscientiousness* will work in an organized manner, where the audit is carried out according to the audit program (P2); it will affect the quality of the audit. If the P2 prepared before the audit is carried out has accommodated all the audit steps on the accounts to be audited, then the audit results will be of high quality, and vice versa, then the audit will not be of high quality. Informant 3 asserts that producing quality audits requires an auditor with personality traits such as extraversion (easy to get along with), agreeableness (friendly), and conscientiousness (working in an organized manner). Auditors with personality types of *agreeableness* and *openness to experience* critically identify irregularities in financial statements so that they can detect *fraud*.

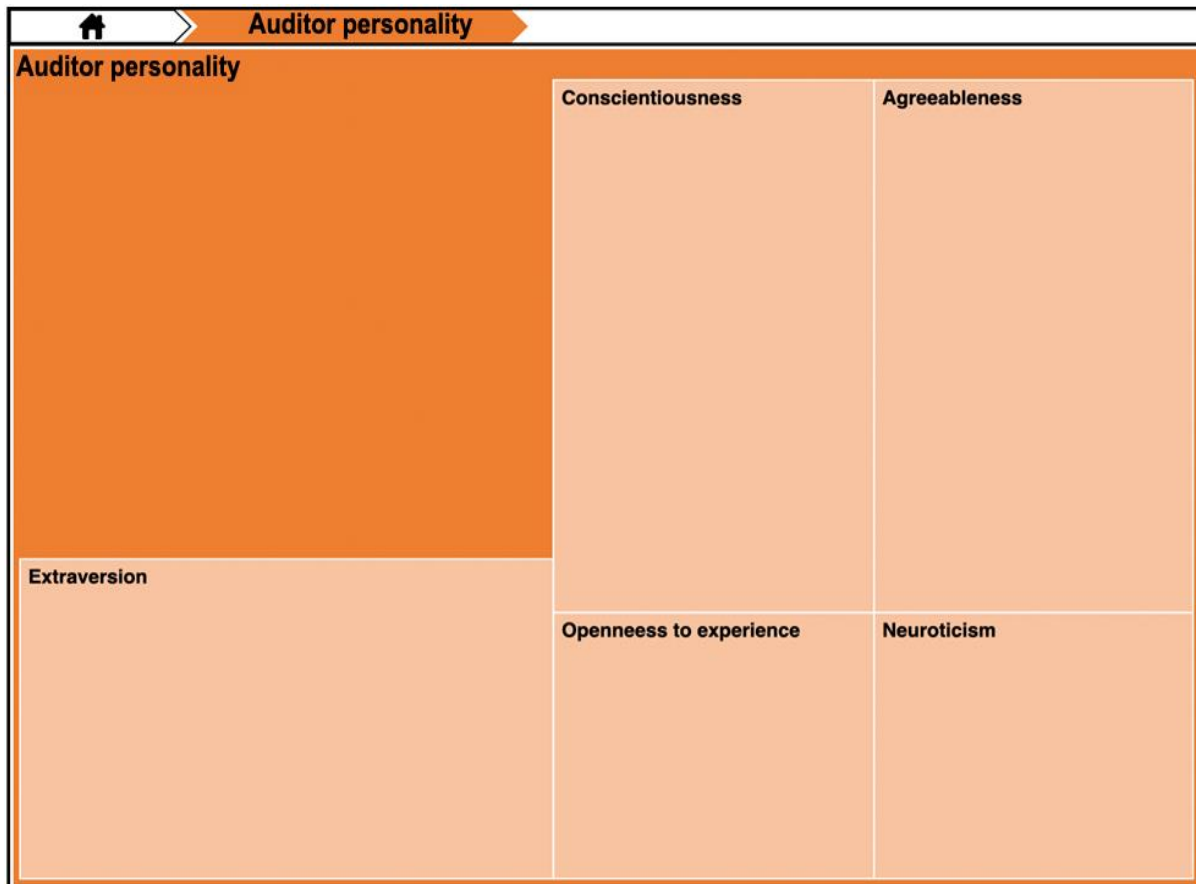


Figure 7. Fraud detection hierarchy diagram.

Figure 7 illustrates the detection hierarchy diagram for *fraud*. Where it is known that the pressure indicator is the cause of the auditee to conduct *fraud*. According to informant 7, the auditee's financial needs are assessed, and their lifestyle is collected, which may not align with their profile as a government employee. This is not an audit standard, but I do it, especially if I obtain information in advance if the auditee has a lot of fraudulent news that occurred. According to informant 1, during the audit implementation, an assessment was conducted to determine the auditee's financial needs (pressure) and to gather information about his lifestyle, which did not align with his government employee profile (opportunity). The capability side of the audit involved assessing various internal organizational rules that encourage higher violations of the law. The rationalization side of the audit involves evaluating the auditee's implementation of internal supervision, while the ego side involves evaluating the auditee's decisions that align with their authority and position. This is a crucial aspect of comprehending the entity and managing risk. In conducting the audit, the auditor conducts an understanding of the entity, internal control system, and risk understanding.

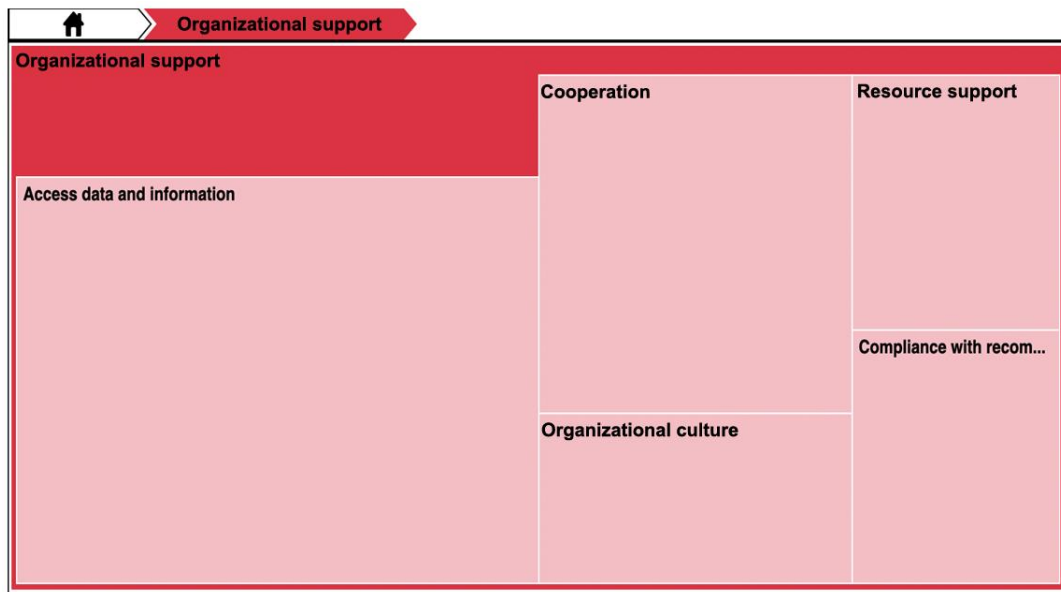


Figure 8. Organizational support hierarchy diagram.

Figure 8 illustrates the detection hierarchy diagram for fraud. Figure 8 illustrates the detection hierarchy diagram of fraud, where it is known that the pressure indicator leads the auditee to conduct fraudulent activities. The above organizational support hierarchy diagram reveals that the auditee's cooperation indicator significantly influences the audit's quality. According to informant 1, the support of the auditee organization strengthens or assists in the audit process. The auditee must cooperate by committing to provide the necessary data and documents, providing the auditor with valid information, assisting with physical checks and field confirmations (typically by the internal audit auditor), and providing a conducive workspace that is close to the data/information source and sufficiently representative to conduct interviews. Informant 6 emphasizes the importance of organizational support in promoting audit quality. Organizational support is in the form of cooperation, provision of inspection facilities, and infrastructure. According to informant 4, the support of the auditee organization significantly enhances the audit process. For instance, the inspectorate's support during the audit process not only aids the auditor but also ensures that the auditee complies with the audit recommendations, thereby improving the quality of the audit.

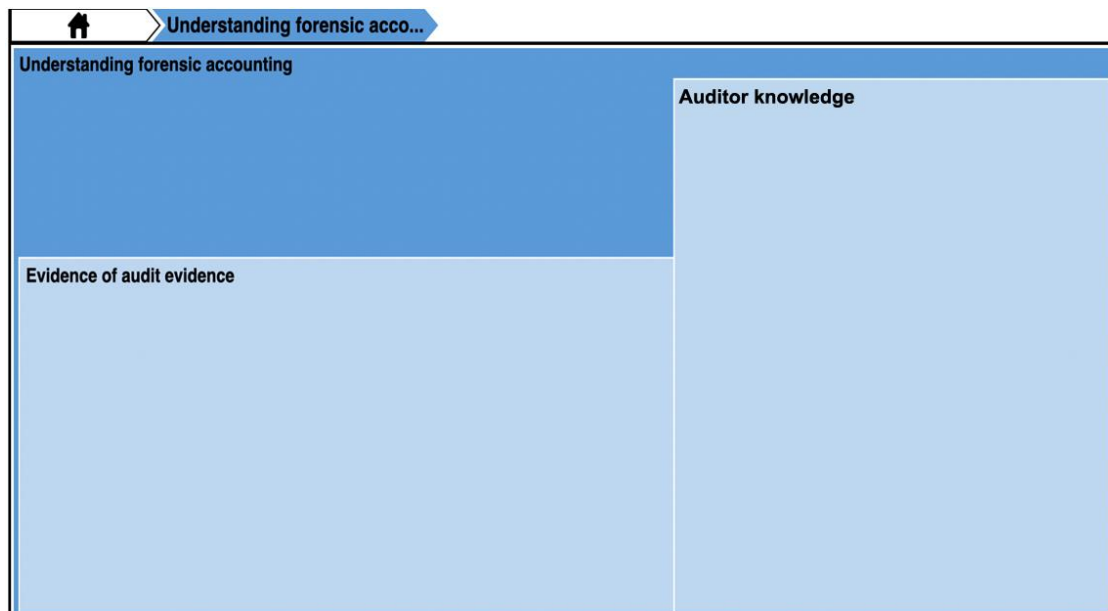


Figure 9. Diagram of the hierarchy of understanding of forensic accounting.

Figure 9 presents a hierarchy diagram of forensic accounting understanding, highlighting the auditor's knowledge indicator as the most crucial factor in producing a quality audit. CFrA (Certified Forensic Auditor) and CFE (Certified Fraud Examiner) certifications are actually in high demand, but the quota is limited, and passing this certification is a bit difficult (Informant 1). According to informant 4, all auditors can detect fraud.

It depends on experience, not just certification. It doesn't necessarily require the use of investigative techniques. Financial audit techniques also enable the acquisition of audit evidence. Based on the experience of the four informants, the audit is a practical science. Experience is more influential than certification. Experience must support certification. Auditors with extensive experience in auditing and certification, such as CRrA (Certified Forensic Auditor) and CFE (Certified Fraud Examiner), possess the ability to detect fraud.

6. Results of Analysis

6.1. Auditor Personality Affects Audit Quality

The test results stated that auditors with *agreeableness* and *conscientiousness* personality types had an effect on audit quality. Meanwhile, *extraversion*, *neuroticism*, and *openness to experience* personality types had no effect on audit quality. This is because the auditor's job involves detailed analysis, focus on evidence, and careful communication with clients. Extraverted personality types tend to have a talkative and energetic nature, preferring extensive social interaction. Despite their preference for social interaction, auditors with this personality type must possess the ability to work independently and concentrate on tasks that necessitate critical and analytical thinking. The ability to adapt to a work environment that is often independent and requires deep reflection may be more important than a person's level of extraversion. An auditor, possessing a neuroticism personality type, frequently experiences feelings of irritability, anxiety, depression, and shyness. A person who has this personality tends to be rigid about responsibility to work partners when they want to achieve goals [Samagaio and Felício \(2022\)](#) as well as the desire to dominate. Auditors with this personality type exhibit a high level of concern, which hinders their ability to adapt to their environment. Furthermore, auditors with an openness to experience personality types exhibit a curious and creative nature, readily accepting new ideas, innovations, and creative thinking. However, [Stephen et al. \(2023\)](#) state that this personality has an effect on work performance only under certain conditions. When conducting audits, auditors prioritize following audit procedures that align with the Standar Pemerintahan Keuangan Negara (SPKN) and Government Accounting Standards. Informant 7 stated that during the audit process, the audit team often consisted of various personality types that complemented each other.

The audit process consists of pre-planning, planning, implementation, and reporting. We must carry out this process in accordance with the State Financial Audit Standards and Quality Standards, which will influence the findings and recommendations presented in the Audit Results Report (LHP). Therefore, we need auditors with agreeableness and conscientiousness personality types. This is because auditors with this personality type work in an organized, responsible, and thorough manner when carrying out audit work. Auditors with this personality tend to adhere to audit procedures carefully, follow guidelines, and avoid mistakes. The quality of a good audit is often influenced by the auditor's ability to do his or her job carefully and thoroughly, which is a hallmark of *the conscientiousness* personality. According to [Albawwat et al. \(2021\)](#) auditors with pleasing personalities are typically amiable, cooperative, compassionate, and wary of confrontations. Highly agreeable individuals typically consider the wants and feelings of others and strive for harmony in social situations ([Fernandez et al., 2023](#)). The level of agreeableness can influence how an auditor evaluates risk and takes moral considerations into account ([Stephen et al., 2023](#)). Research by [Samagaio and Felício \(2022\)](#) indicating that agreeableness personality influences audit quality supports the study's findings. According to research by [Albawwat et al. \(2021\)](#) the agreeableness of all auditor personality qualities has an impact on how well the internal audit function works. Research by [Albawwat et al. \(2021\)](#) also supports the results of this study, demonstrating that all studied personality traits of internal auditors—agreeableness, conscientiousness, neuroticism, and openness to experience—have a strong influence on the effectiveness of the internal audit function, except for extraversion.

The attribution theory supports the results of this study, demonstrating a relationship between the pleasant personality type, agreeableness, and conscientiousness and the production of quality audits that adhere to professional standards, not personal interests. Conscientious auditors meticulously attend to every detail and audit process to ensure a high-quality audit, whereas auditors with an agreeable personality may prioritize fostering harmonious and collaborative relationships with clients and the audit team. *An auditor with an agreeable personality may concentrate on fostering harmonious and collaborative relationships with both clients and the audit team. Overall, the personality types of agreeableness and conscientiousness significantly contribute to the quality of the audit. Auditors' interactions with others, their work methodology, and their adherence to stringent audit standards all play a significant role.*

6.2. Understanding Forensic Accounting Affects Audit Quality

The results of forensic accounting comprehension testing have no effect on audit quality. This is due to the limited time auditors have for each audit, and the fact that only a small number of BPK auditors hold the CRrA (Certified Forensic Auditor) and CFE (Certified Fraud Examiner) certifications. When auditors understand the principles of forensic accounting and can apply appropriate techniques in audits, they will be better able to identify unethical or unauthorized actions within the organization. Informant 1 states that while there are numerous enthusiasts pursuing CFrA (Certified Forensic Auditor) and CFE (Certified Fraud Examiner) certifications, their availability is limited, and achieving this certification can be challenging. Despite lacking CRrA (Certified Forensic Auditor) and CFE (Certified Fraud Examiner) certifications, BPK auditors undergo training to enhance their competence and expertise in forensic audit. The ability of BPK

auditors in the field of forensic audit allows them to prove and disclose the existence of the case until it is resolved, which includes the recovery of assets or the amount of losses caused by fraud.

The study's results do not align with the findings of Suppiah and Arumugam (2023) study, which assert that a thorough understanding of forensic accounting significantly influences audit quality. The results of this study support the attribution theory, which can highlight that BPK auditors are more likely to attribute the quality of their audits to aspects such as compliance with audit procedures according to standards, independence, and their ability to manage audit risks, rather than just understanding forensic accounting. Informant 7 also endorses this outcome, asserting that they occasionally utilize investigative audit techniques to gather audit evidence, but only when they detect signs of fraud due to auditing constraints. Informant 6 asserts that financial audit techniques can also be utilized to obtain audit evidence. To document the audit evidence, SIAP LK can be utilized.

6.3. Auditor Personality (Extraversion, Agreeableness, Conscientiousness, Neuroticism, and Openness to Experience) Affects Fraud Detection

The test results indicated that auditors with an openness to experience personality type were more effective in detecting fraud. *The personality types of extraversion, conscientiousness, neuroticism, and agreeableness did not have any impact on the quality of the audit.* Auditors with the *openness to experience* personality type have the ability to question and analyze information more critically and tend to seek information from various sources. This can help auditors gain broad information about the audit situation and find hidden indications of fraud. Individuals with a high level of *openness to experience* are more sensitive to details and patterns that may not be visible to others. People with this personality type tend to be more creative in thinking about alternative possibilities that are uncommon for others to consider. An auditor with this personality is essential in the audit process due to their ability to think creatively, identify potential fraud avenues, and possess a strong intuition that aids in making timely and effective audit decisions. Informant 7 supported the results of this study by stating that auditors with an innovative personality (*openness to experience*) possess abilities similar to those of fraud examiners, and they will undoubtedly develop alternative procedures to detect fraud.

6.4. Understanding Forensic Accounting Affects Fraud Detection

The test results stated that understanding forensic accounting had an effect on fraud detection. This is because, although many auditors do not have forensic certification, they receive coaching from seniors and diktats related to forensic accounting. BPK auditors often work in teams consisting of team leaders and team members. While not all team members have forensic certifications, the presence of a team leader who has specialized knowledge in forensic accounting can be helpful in detecting fraud and improving the overall quality of the audit. At the planning stage, the auditor needs to set 5W+2H (*What, When, Where, Who, Why, How, How much*). During the implementation of evidence collection activities, the auditor should conduct physical checks, analyze the evidence, confirm it, and so on. When auditors understand the principles of forensic accounting and can apply appropriate techniques in audits, they will be better able to identify unethical or unauthorized actions within the organization. At the reporting stage, the auditor enters and determines the findings and recommendations that will produce an audit opinion (Umar et al., 2019). According to informant 6, all auditors can detect *fraud*. It depends on experience, not just certification. Investigative techniques alone are not sufficient; financial audit techniques can also gather audit evidence. If the BPK (Financial Audit Agency) auditor has an understanding of forensic accounting, it will be able to detect fraud from the beginning. With a thorough understanding of forensic accounting, auditors can more effectively evaluate financial statements and find errors or non-compliance that may occur.

Informants 3 and 1 provided support for the study's findings, citing their experience and CFrA and CFE certifications, which enable auditors to identify fraud. However, informant 2 asserts that, despite lacking forensic accounting expertise, all BPK auditors have received training to enhance their competence and expertise in forensic auditing. Informants 4 and 5 assert that certification is essential, but it requires a foundation of experience. The results of this study are also supported by research by Ehioghiren and Atu (2016) that states that the understanding of forensic accounting has an effect on *fraud detection*.

6.5. Fraud Detection Affects Audit Quality

The results of this study stated that *fraud detection* had an effect on audit quality. By disclosing *fraud* auditors, they can provide audit opinions that are more accurate and trusted by the public. An auditor's skepticism supports the quality of the audit when all audit processes align with the State Financial Audit Standards. The auditor's ability to detect fraud will produce findings, and they can provide the right recommendations to the auditee. Audits are considered quality if there is an increase in follow-up to the recommendations of the Badan Pemeriksa Keuangan (BPK). According to Informant 6, the strategy of the Audit Board (BPK) to expedite the completion of follow-up on the recommendations of the BPK audit results involves direct discussions with the auditee. However, the auditee's follow-up value on the recommendations of the Audit Board (BPK) remains lower than the average value of the Tindak Lanjut Hasil Pemeriksaan (TLHP) of the Badan Pemeriksa Keuangan (BPK). The goal is to identify the challenges encountered, enabling the timely and appropriate identification of solutions. The reason for the repeated findings is not the quality of the audit results but rather the auditee's lack of intention to improve. We conducted a direct discussion with the auditee, revealing that their follow-up value on BPK's recommendations remains below the average value of

BPK's TLHP. The goal is to identify the challenges encountered, enabling the timely and appropriate solution-finding process.

Research by Masyitoh (2015) supports the study's results, stating that the follow-up of audit results influences the perception of corruption. On the other hand, pressure, as one of the indicators of fraud detection, can influence the auditor's evaluation of the audit's findings and results, ultimately impacting the audit's quality (Purba et al., 2022).

6.6. Fraud Detection Mediates the Influence of Auditor Personality (Extraversion, Agreeableness, Conscientiousness, Neuroticism, and Openness to Experience) on Audit Quality

Auditors' openness to experience personality types has a significant effect on audit quality through fraud detection. This is because auditors with this personality are more sensitive to signs of fraud and more skilled in analyzing complex information. Auditors are more likely to consider the possibility of fraud or unusual manipulation, and they are able to explore deeper and broader for potential signs of fraud, such as strange patterns in inappropriate transactions. Auditors who are open to experiencing personality tips tend to have a more critical and skeptical attitude towards the information they obtain. They are more likely to reject raw information and question anything that appears unusual or suspicious.

The results of this study were supported by informant 1, who stated that auditors with the openness to experience personality type tend to analyze critically to identify irregularities in financial statements so that they are able to detect *fraud*. Research results Auditor personalities can play an important role in audit quality, including their ability to detect *fraud*. Personality types Openness to experience Able to think of new ways to detect fraud or understand complex accounting manipulation techniques.

6.7. Fraud Detection Mediates the Influence of Forensic Accounting Understanding on Audit Quality

The test results stated that *fraud* detection mediated the influence of forensic accounting understanding on audit quality. Understanding forensic accounting aids auditors in detecting potential irregularities within an organization. This will have a direct impact on the quality of the audit, as it enhances the auditor's effectiveness in revealing fraud and generating trustworthy audit reports. The auditor can enhance their comprehension of forensic accounting by staying up-to-date with regulations and participating in auditing-related training (Informant 3). Informant 2 states that the Financial Audit Agency (BPK) provides all its auditors with training to enhance their competence and expertise in forensic audit. The ability of BPK auditors in the field of forensic audit allows them to prove and disclose the existence of a case until it is resolved, which includes the recovery of assets or the amount of losses caused by fraud. Occasionally, auditors resort to investigative audit techniques to gather audit evidence, a practice driven by time constraints. Auditors with an understanding of forensic accounting can identify anomalies in financial data that can lead to fraud detection (Schuchter, 2016; Tiara, 2015). The results of this study stated that there were more male auditors than women. In the Oyerogba (2021) study, it was stated that female auditors are better at detecting fraud because female auditors are more thorough, detailed, and more skeptical than male auditors.

6.8. Organizational Support Strengthens the Influence of Auditor Personality (Extraversion, Agreeableness, Conscientiousness, Neuroticism, and Openness to Experience) on Audit Quality

The results of this study show that organizational support is a *variable* that strengthens the personality types of *agreeableness* and *conscientiousness* toward audit quality. This is because auditors who have high agreeableness are more open to cooperation and have the ability to build positive relationships with auditees. This can facilitate a more open and transparent exchange of information, which can ultimately improve the quality of audits. Similarly, auditors with a conscientiousness personality type prioritize adherence to audit standards and procedures. This approach can be strengthened by the auditee organization's support and the availability of information, enabling them to conduct a thorough and detailed audit.

Informant 1 supports the study's results by stating that the auditee organization's support enhances or aids in the audit process. The support of the auditee organization is more on 1) commitment in providing the necessary data and documents, 2) providing valid information to the auditor, and assistance during physical checks/confirmations to the field (this assistance is usually by the internal audit auditee), and 3) in terms of means, usually support in the form of providing a conducive workspace, close to the required data/information sources, representative enough to summon people/interviews. The support of the auditee organization undoubtedly enhances the audit process. For instance, the inspectorate's assistance during the audit process aids the auditor, and the auditee complies with the audit recommendations, which in turn improves the audit's quality (source 4).

6.9. Organizational Support Strengthens the Influence of Forensic Accounting Understanding on Audit Quality

The results of this study show that organizational support is a *variable* that does not strengthen the influence of forensic accounting understanding on audit quality. The auditor's competence in detecting fraud stems from their understanding of forensic accounting. Although the support of the auditee organization facilitates access to information, this support does not directly improve the auditor's technical knowledge of forensic accounting. According to informant 6, an auditor who has audit experience and understands forensic accounting will be able to detect *fraud*. Additionally, the auditor's experience in auditing will facilitate the detection of fraud. The way to improve auditors' understanding of forensic accounting so that they can detect

fraud from the beginning is by participating in training and increasing audit assignments, especially LK audits. Organizational support in encouraging audit quality is essential. Infrastructure and inspection facilities provide organizational support.

6.10. Organizational Support Affects Audit Quality

The results of this study show that organizational support has an effect on audit quality. The support of the auditee organization is by providing sufficient resources during the audit process, providing sufficient access, and providing trust in data and information so as to produce quality audits. Organizational support can strengthen auditees' compliance with audit procedures set by BPK. This includes compliance with applicable accounting and auditing standards and the availability of necessary documents and evidence to validate financial information. Support from the auditee can create a positive cooperation environment between BPK auditors and auditees. This good cooperation can allow for a better exchange of information and reduce the potential for conflicts that disrupt the audit process.

Informant 5, who asserted that organizational support influenced audit quality, supported the study's findings. The commitment of the regional head in the audit process serves as an indicator of the auditee organization's support. Informant 4 concurs, asserting that the auditee organization's support bolsters the audit process. For instance, the inspectorate's assistance in the audit process aids the auditor, and the auditee's adherence to the audit recommendations enhances the audit's quality.

7. Conclusions and Recommendations

The study's results indicated that the auditor's personality traits of agreeableness and conscientiousness significantly influenced the quality of the audit. Fraud detection is able to mediate the influence of the auditor's openness to experience personality on audit quality. Organizational support enhances the impact of the auditor's agreeable and conscientious personality on audit quality.

This study's limitation stems from the use of five personality types to measure the research variable "auditor personality". The results of this study show the influence of auditor personality and understanding of forensic accounting on audit quality through detection of *fraud* and organizational support as a moderating variable. Specifically, the results of this study carry practical implications. This study offers valuable insights and contributions to help BPK-RI auditors enhance their agreeable and conscientious personality types, thereby enhancing the quality of their audits. Openness to experience is a personality type that can detect fraud. This study contributes to BPK-RI's efforts to conduct a special personality test for BPK auditors, enabling them to conduct a thorough, independent, and objective audit.

The theoretical implications in this research stem from studies that demonstrate the influence of the auditor's personality traits, such as agreeableness and conscientiousness, on audit quality. Fraud detection can act as a mediator between the influence of the auditor's personality (openness to experience) and their understanding of forensic accounting on audit quality. Organizational support enhances the impact of personality traits such as auditor agreement and conscientiousness on audit quality. These findings expand the results of previous research by adding organizational support as a moderating variable and fraud detection as an intervening variable. Students and academics can learn the important role of auditor personality, understanding forensic accounting, and fraud detection in improving audit quality. Further research can provide additional dimensions to the quality variable in audit results. Further research can delve deeper into the elements of the fraud hexagon, facilitating the detection and prevention of fraudulent activities.

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