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Effect of Workload and Auditor Personality Type on Fraud Detection

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Abstract

This study aims to examine the effect of workload and auditor personality type on fraud detection at the Inspectorate of South Sulawesi Province. The population in this study are auditors who work at the Inspectorate of South Sulawesi Province with a total of 85 auditors. Sampling using purposive sampling technique and obtained a total sample of 60 respondents. The data in this study used primary data collected by distributing questionnaires to all respondents. The data that has been collected will be analyzed through several stages of testing, including descriptive statistical tests, research instrument tests consisting of (validity test, reliability test), classical assumption test consisting of (normality test, multicollinearity test, heteroscedasticity test) and testing all the hypothesis proposed in this study and will be proven through the coefficient of determination test, partial test and simultaneous test. The results showed that the Workload variable had a positive and significant effect on Fraud Detection at the Inspectorate of South Sulawesi Province. This result means that the greater the workload of the auditor, the greater the ability to detect fraud by the auditor at the Inspectorate of South Sulawesi Province. Moreover, the Personality Type variable has a positive and significant effect on Fraud Detection at the Inspectorate of South Sulawesi Province. This result means that the higher the personality type of the auditor, the higher the ability to detect fraud at the South Sulawesi Provincial Inspectorate.

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Introduction

Today many cases of financial fraud occur and receive serious attention. This form of financial fraud is not only a matter of corruption or financial embezzlement within the government but has also permeated the business sector with the motivation of business continuity. In SPAP (2011), fraud in

auditing is a misstatement or intentional omission of amounts or disclosures in financial statements to deceive financial statements. The recording of financial statements is called financial statements. From this report, fraud can be detected. Financial statements that meet the requirements in their preparation will be conducive to determining whether or not fraud occurs. Financial statements are also the first and principal object of fraud examination. As stated in SPAP section 210, the audit must be carried out by one or more persons with sufficient technical expertise and training as an auditor (Ranu & Merawati, 2017) .

According to Dandi (2017) , users of financial statements expect auditors to seek and detect fraud. However, fraud covers a broad legal concept. According to SAS No. 82, two types of misstatements are relevant to the auditor's consideration of fraud in the audit of financial statements, including misstatements or intentional omission of amounts or disclosures in financial statements to deceive users of financial statements and misstatements arising from misuse. Assets.

There are various ways to classify the different types of fraud. The most common and practical way is to classify existing frauds into two main groups: fraud committed against the organization and fraud committed on behalf of the organization. For example, fraud against the organization is employee fraud. The victim of the fraud is the employee's place of work. Meanwhile, fraud on behalf of the organization is usually carried out by executives related to financial statements so that the state of the company looks good from the actual situation (C. Albrecht et al., 2014) .

Furthermore, according to Zimbelman (2018) , there is another way to define fraud is the use of the ACFE (Association of Certified Fraud Examiners) definition of fraud related to positions/jobs (occupational fraud). ACFE defines fraud as the use of position by a person to enrich himself through the willful misuse or use of organizational assets or resources. ACFE classifies occupational fraud into three main categories, namely: (1) asset fraud, in the form of theft or misappropriation of organizational assets, (2) corruption, in which fraud perpetrators use their influence illegally in business transactions to obtain benefits for personal or other people's interests. , contrary to their obligations to other workers or rights to others, and (3) reports containing fraud usually involve falsifying an organization's financial statements.

Cases of misappropriation of state finances shocked the public. They reduced the credibility of auditors to the reporting function and reduced public confidence in the public accounting profession, so many parties questioned auditors' responsibilities and functions when there was a failure to detect fraud. However, auditors must remain able to detect fraud in the event of fraud in their audit duties (Yusrianti, 2015) . Many factors strongly influence the ability of auditors to detect fraud. One is the auditor's workload (Sofyan et al., 2015) . In the busy season, namely in the first quarter of the year, auditors are asked to complete several examination cases, resulting in auditor fatigue and a decrease in the auditor's ability to detect fraud (Faradina et al., 2016) . This is because the auditor will tend to ignore small things considered unimportant to complete his work on time so that the auditor can easily accept the information provided by his client. Therefore, auditors with high workloads can have a decreased ability compared to auditors with low workloads.

A review of previous research (Faradina et al., 2016; Sofyan et al., 2015; Yusrianti, 2015) found that workload affects the auditor's ability to detect fraud. Meanwhile, according to research results (Dandi et al., 2017; Rahmawati & Usman, 2014) , the workload cannot be proven to affect the auditor's ability to detect fraud.

In addition to workload, personality type is also related to the auditor's ability to detect fraud. Based on the Myers-Briggs theory, auditors with ST and NT personality types tend to have a more sceptical attitude. Because the auditor has personality traits that always think reasonable in making decisions based on the facts. So auditors with ST and NT personality types are more sceptical about detecting fraud than those with other personality types. Research conducted previously by (Faradina et al., 2016; Kusumawaty & Betri, 2019) found that personality type affects the ability of auditors to detect fraud. However, the results of this study differ from those (Sari et al., 2018; Subiyanto et al., 2022) , which did not find the effect of personality type on the auditor's ability to detect fraud.

Based on a review of previous research, it was found that there was a research gap in the form of inconsistencies (inconsistencies) in research results. The workload and personality type do not always determine the ability to detect fraud by an auditor. Therefore, researchers are interested in re-examining the workload and personality types of auditors on the ability to detect fraud, with the object of research being auditors who work at the first level regional inspectorate, namely the South Sulawesi Provincial Inspectorate.

According to Law Number 23 of 2014 concerning Regional Government, Chapter 1 Article 1 Paragraph 47 defines the Government's Internal Supervisory Apparatus as the ministry's inspectorate general, non-ministerial government agency supervisory units, Provincial Inspectorate, and Regency/City Inspectorate. In other words, it can be understood that the inspectorate or the government's internal supervisory apparatus supervises every government activity. Article 379 paragraphs 1 and 2 and Article 379 paragraphs 1 and 2 states that the Governor, Regent/Mayor as the head of the Province, Kapubaten/City are obliged to carry out guidance and supervision of the Provincial, Regency/Municipal Regional Apparatus. /City. In carrying out the guidance and supervision of the governor, the Regent/Mayor is assisted by the inspectorate (La Ode et al., 2020) .

Fair Opinion with Exceptions to Disclaimers issued by BPK for the accountability of local governments indicates that the Inspectorate as the government's internal auditor is weak in detecting fraud and errors (Rezaei et al., nd) . In other words, whether or not the accountability of financial reporting and local government performance is primarily determined by the ability of auditors working at regional inspectorates to detect fraud and errors. The inability to detect errors or fraud often requires local governments to obtain an unsatisfactory Audit Opinion from the Audit Board of the Republic of Indonesia (Randua, 2017) .

Based on this description, this study aims to determine the effect of workload and personality type of auditors on fraud detection at the Inspectorate of South Sulawesi Province.

Theoretical Framework and Hypotheses

Attribution Theory

The basic concept used to explain fraud detection is behavioural accounting theory, especially attribution theory. Attribution theory studies how a person interprets the reasons or causes of his behaviour. Robbins (2008) suggests attribution theory as a person's behaviour caused by internal or external factors. So, in this study, attribution theory can be related to the fraud detection process, where the auditor in detecting fraud is influenced by internal factors such as personality types and external factors such as workload.

Definition of Auditor

According to Sari (2018) , auditors are professionals assigned to audit activities and economic events for individuals and official entities. In general, auditors are classified into three groups, namely: independent auditors, internal auditors, and government auditors. Auditors who work in the Inspectorate belong to the group of government auditors. However, auditors who work in the Inspectorate are categorized as internal government auditors. The main task is providing recommendations for improvements to the limitations of financial reporting and local government performance before receiving a more in-depth examination by the Supreme Audit Agency (BPK) as the government's external auditor.

Fraud Detection (Fraud)

Statement of Auditing Standards No. 99 defines fraud as a deliberate act to produce a material misstatement in the financial statements that are the subject of the audit. According to Zimbleman (2018) , the most common definition of fraud is fraud which is all kinds of means that can be used with certain skills chosen by an individual to gain an advantage over another party by making a false representation.

Fraud Forming Elements

According to (Kusumawaty & Betri, 2019) , there are elements forming fraud that need to be known and understood. These elements are: 1) A statement is done wrong or misleading (misrepresentation) in the form of a report, data, information, or proof of transaction. 2) Not only making false statements, but fraud is an act of violating regulations, standards, and provisions, and in certain situations violating the law. 3) There is abuse or exploitation of position, job, position for personal interests and gains. 4) Covering the past or present because the calculation of the losses suffered by the victim is generally associated with actions that have occurred and are currently happening. 5) It is supported by material facts, meaning that it must be supported by objective evidence and following the law. 6) Deliberately or recklessly, if the intention is carried out on data or information or report or proof of a transaction, it intends to cause a party to act or be influenced or wrongly or deceived in reading or understanding the data. 7) The aggrieved party relies on and is deceived by an adverse misrepresentation. This means that there are parties who suffer losses, and conversely, there are parties who benefit or gain illegally, either in the form of money, property, or other economic benefits.

Definition of Workload

The workload is the amount of work that someone must do. Indriyani (2015) states that the auditor's workload can be seen from the large number of clients that must be handled by an auditor or the limited time for the auditor to carry out the audit process. The workload of an auditor is usually related to the busy season which usually occurs in the first quarter of the year. The cause of the busy season for auditors is that many companies have a fiscal year ending in December.

Supriyanto (2014) states that high workloads can cause fatigue and the emergence of dysfunctional audit behaviour, reducing the auditor's ability to find errors or report irregularities. Suryandari and Yuesti (2017) define workload as a “busy season” in the first quarter of the year because many companies have a fiscal year ending in December. Munajat and Suryandari (2017) , state that the audit process carried out under workload pressure will result in low audit quality compared to the absence of workload pressure.

Personality type

In various psychological kinds of literature, the classic definition of GW Allport (Mudkhal, 2014) regarding the meaning of personality (personality) is the most frequently used. Allport explains, "personality is a dynamic organization, inside the person, of psychophysical systems that create the person s characteristic patterns of behaviour, thoughts and feelings." Personality is defined by Salvator Maddi (Ahadiansyah et al., 2018) as a person's consistent characteristics and tendencies that determine a person's psychological behaviour, such as ways of thinking, feeling, and acting. Auditors with personality types ST (Sensing and Thinking) and NT (Intuition and Thinking) based on Myers-Briggs theory are auditors who tend to think logically in making decisions and will consider all available facts to support their decisions. In this study, personality types are grouped according to Myers-Briggs. In the MBTI, human personality types are divided into 4 pairs of preferences, namely Extraversion and Introversion (E and I), Sensing and Intuition (S and N), Thinking and Feeling (T and F) and Judging and Perceiving (J and P). A person's personality is formed by two main factors, namely (1) heredity or genetic factors are the primary factors of forming a person's personality, and (2) environmental factors, namely factors that influence a person's personality based on where a person grows and grows up.

Effect of workload on fraud detection. Ahadiansyah (2019) said that the high workload will cause fatigue and dysfunctional behaviour, reducing his ability to find fraud. However, if the auditor's workload is low, the auditor will have more time to evaluate the evidence found so that the auditor can increasingly improve his ability to detect fraud. Thus it can be said that a high workload will reduce the auditor's ability to detect fraud. This is supported by research from (Faradina et al., 2016) which finds that workload hurts the auditor's ability to detect fraud. Based on this description, the research hypothesis proposed in this study is as follows:

H1: Workload has a negative and significant effect on fraud detection.

The effect of the auditor's personality type on fraud detection. Based on the MBTI theory, which was quoted by (Randua, 2017) auditors with the ST personality type make decisions based on the facts obtained by logical analysis, from cause to effect, from premise to conclusion. Meanwhile, NT perceives information based on the possibilities and considers it theoretically and scientifically in making decisions. So, auditors with a combination of ST and NT personality types tend to be sceptical and very logical. This is supported by research, which shows that auditors with ST and NT personality types have higher professional scepticism than auditors with other personality types. In addition, the results of research by (Kusumawaty & Betri, 2019) , found the influence of personality type on the auditor's ability to detect fraud. Based on this description, the research hypothesis proposed in this study is as follows:

H2: Personality type has a positive and significant effect on fraud detection.

Research Method

This research is a type of quantitative research with a survey approach. The population in this study are auditors who work at the Inspectorate of South Sulawesi Province, with a total of 85 auditors. The sampling of respondents was carried out by purposive sampling. Purposive sampling is the selection

of samples based on assessing several characteristics of the sample members that are adjusted to the researcher's intent (Sugiyono, 2015) . The sample criteria used in this study are: (a) Research respondents are auditors in the Inspectorate of South Sulawesi Province. (b) Respondents have a minimum of three years of service as an auditor. Based on these criteria, the number of samples obtained is 60 respondents. This study uses primary data collected by distributing questionnaires to all respondents filled with several questions with five answer options that will be given a weighted score such as answers (Strongly Agree = 5, Agree = 4, Disagree = 3, Disagree = 2, Strongly Disagree=1). The data that has been collected will be analyzed through four stages of testing. The first stage is to perform descriptive statistical tests. The second stage is a research instrument test consisting of (a validity test and a reliability test). The third stage is the classical assumption test (normality, multicollinearity, and heteroscedasticity). The fourth stage is to test all the hypotheses proposed in this study, which will be proven through the coefficient of determination, partial and simultaneous tests.

Table 1. Operational Definition

Variable	Code	Indicator	Reference
Workload (X1)	X1.1	The large number of clients that an auditor must handle	(Dandi et al., 2017; Ranu & Merawati, 2017)
	X1.2	Limited time for auditors to carry out the process audit	
Personality type (X2);	X2.1	Extraversion and Introversion	(Faradina et al., 2016; Randua, 2017)
	X2.2	Sensing and Intuition	
	X2.3	Thinking and Feeling	
	X2.4	Judging and Perceiving	
Cheat Detection (Y)	Y1.1	Symptoms of cheating related to the environment company (corporate environment)	(Kusumawaty & Betri, 2019; Sari et al., 2018; Subiyanto et al., 2022)
	Y1.2	Symptoms of fraud related to financial records and accounting practices (financial records and accounting practice)	

Data Analysis and Discussion

Data Analysis

The respondents in this study are the characteristic of auditors who work in the Inspectorate of South Sulawesi Province. Table 2 will describe the characteristics of the respondents in this study, including the identity of the respondents consisting of gender, age and last education.

Table 2. Demographic Data

Variable	Measurement	n	%
Gender	Man	39	65 %
	Woman	21	35 %
Age	<30 years old	25	41.7 %
	30 years	35	58.3 %
Education	Strata 1 (S1)	35	58.3 %
	Strata 2 (S2)	21	35.0 %
	Strata 3 (S3)	4	6.7%

From table 2 it is known that the respondents in this study amounted to 60 respondents, of whom 39 were male respondents (65%). The remaining 21 people (35%) were female respondents, with an age distribution of <30 years, as many as 25 people (41.7%). The remaining 35 people (58.3%) were

respondents with an age group of 30 years. Moreover, based on education, it is known that there are 35 respondents with S1 education (58.3%), S2 as many as 21 people (35.0%). Moreover, 4 people (6.7%) are respondents with doctoral education.

The first stage in analyzing the research data is descriptive statistical analysis. Descriptive statistics are used to find the mean (mean) and standard deviation, maximum and minimum of the workload, personality type and fraud detection variables. The results of descriptive statistical analysis can be seen in table 3.

Table 3. Results of Descriptive Analysis

	N	Minimum	Maximum	mean	Std. Deviation
Workload	60	1.00	5.00	3.5000	1.04962
Personality type	60	2.00	5.00	3.4000	.86749
Cheat Detection	60	2.00	5.00	3.5833	1.09377
Valid N (listwise)	60				

Source: SPSS Output

Based on table 3, it can be explained that the number of respondents used as a sample is 60 people. The maximum value of the Workload Variable is 5, while the minimum value of Workload is 1. The maximum value of the Personality Type Variable is 5, while the minimum percentage is 2. The maximum value of the Fraud Detection Variable is 5, while the minimum value of Fraud Detection is 2.

The second stage is the research data instrument test which consists of validity and reliability tests. The instrument is said to be good if the research instrument meets the main requirements, namely valid (valid) and reliable (reliable). To determine the validity of the questions of each variable, then the r-count is compared with the r-table. If r-count>r-table, then the question is said to be valid. r-table can be calculated by df = N – 2.

Table 4 . Validity and Reliability Test Results

Variable	Instruments	r-count	r-table	Cronbach's Alpha	Information
Workload (X1)	X1.1	0.805	0.254	0.932	Valid and reliable
	X1.2	0.803	0.254		Valid and reliable
	X1.3	0.831	0.254		Valid and reliable
	X1.4	0.854	0.254		Valid and reliable
Personality Type (X2)	X2.1	0.817	0.254	0.920	Valid and reliable
	X2.2	0.758	0.254		Valid and reliable
	X2.3	0.658	0.254		Valid and reliable
	X2.4	0.753	0.254		Valid and reliable
	X2.5	0.635	0.254		Valid and reliable
	X2.6	0.578	0.254		Valid and reliable
	X2.7	0.609	0.254		Valid and reliable
	X2.8	0.777	0.254		Valid and reliable
Cheating Detection (Y)	Y1.1	0, 746	0.254	0.928	Valid and reliable
	Y1.2	0.773 _	0.254		Valid and reliable
	Y1.3	0, 759	0.254		Valid and reliable
	Y1.4	0, 795	0.254		Valid and reliable

Based on table 4, it is known that all question items in the research variables in the questionnaire are valid and can be used as research measuring tools. This is evidenced by the value of Corrected Item – Total or r-count > r-table with a value of 0.254. Meanwhile, the reliability test results showed that all variables had Cronbach's alpha values greater than 0.6. This shows that the question items in this study are reliable. So that each question item used will be able to obtain consistent data and if the question is asked again, it will get an answer that is relatively the same as the previous answer.

The third stage is the classical assumption test, which consists of normality, heteroscedasticity, and multicollinearity tests. The normality test of the data is used to assess the normality of the data used. This research uses the histogram graph and PP Plot graphs. Based on Figure 1 the PP Plot Normality graph shows that the distribution of the research data is usually distributed, this also strengthens the results shown by the previous histogram graph. These results are because the PP Plot standard graph image meets the data normality criteria.

Figure 1. Normality Test Results

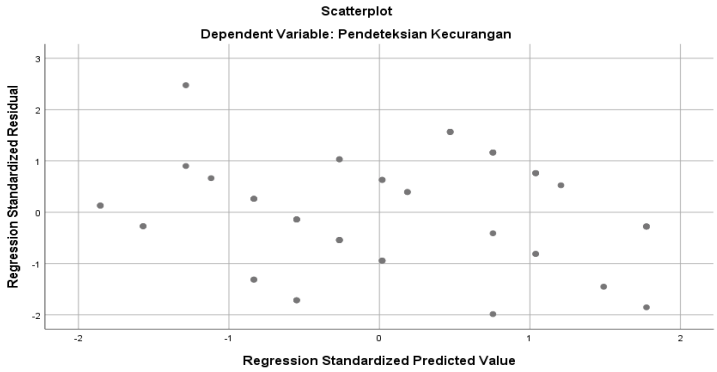

Figure 2. Heteroscedasticity Test Results

The heteroscedasticity test aims to see if there is an inequality of variance in the residuals from one observation to another. Based on Figure 2 the scatterplot graph, it can be said that the research data is free of heteroscedasticity. These results are because data distribution does not form a specific pattern.

Furthermore, the multicollinearity test aims to test whether the regression model correlates with the independent variables. The commonly used cut-off value to indicate the presence of multicollinearity is the tolerance value < 0.10 or the same as the VIF value > 10. The results of the multicollinearity test can be seen in table 5.

Table 5 . Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Workload	.941	1.062
	Personality type	.941	1.062

a. Dependent Variable: Fraud Detection
Source: SPSS Output

Based on table 5, it can be seen that the regression model has a correlation between variables or can be said to be free of multicollinearity. The tolerance value indicates this result> 0.10 or the same as the VIF value < 10.

After the results of the classical assumption, tests are carried out and the overall results show that the regression model meets the classical assumptions, the fourth step is to evaluate and interpret the multiple regression model. Multiple regression analysis helps determine the influence of workload and personality type on fraud detection.

Table 6. Regression Equation Model
Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.425	.391		-1.087	.282
	Workload	.255	.081	.245	3.143	.003
	Personality type	.916	.098	.727	9.327	.000

a. Dependent Variable: Taxpayer Compliance
Source: Processed data

Based on table 6, the following multiple linear regression equation is obtained:

$$Y = -0.425 + 0.255 \text{ (Workload)} + 0.916 \text{ (Personality Type)}$$

The model can be interpreted that the constant value is 0.425, which means that if there is no change in the independent variables, namely Workload (X1) and Personality Type (X2), then Fraud Detection (Y) is 0.425. Furthermore, 0.255 is the coefficient of Workload (X1), which means that if there is an increase in Workload (X1) by 1, Fraud Detection (Y) will decrease by 0.255. Moreover, 0.916 is the coefficient of Personality Type (X2) which means that if there is an increase in Personality Type (X2) by 1, Fraud Detection (Y) will increase by 0.916.

Furthermore, the partial test is used to determine whether partially independent variables, namely workload and personality type, have a significant effect on the dependent variable, namely fraud detection (Y). The test was carried out with a significance level of 0.05. The test results can be seen in table 7.

Table 7. Partial Test Results (t Test)
Coefficients [a]

Model		T	t-table	Sig.
1	(Constant)	-1.087	2,001	.282
	Workload	3.143	2,001	.003
	Personality type	9.327	2,001	.000

Source: processed data

Based on the results of the partial test in table 7, it is known that Workload (X1) and Personality Type (X2) are proven to have a positive and significant effect on Fraud Detection (Y). This is evidenced by the fulfilment of the requirements that the magnitude of the t-count>t-table is 3.143 (Workload), and 9.327 (Personality Type). Thus, it can be said that Hypothesis 1 is not supported, while Hypothesis 2 is supported.

Furthermore, the coefficient of determination test aims to determine how much the independent variable can explain the ability of the dependent variable. The test results can be seen in table 8.

Table 8 . Test Results R [2]
Model Summary [b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.821 [a]	.674	.663	.63514

a. Predictors: (Constant), Workload, Personality Type

b. Dependent Variable: Fraud Detection

Source: SPSS Output

Based on the results of the determination coefficient test in table 8, the R square obtained is 0.674 which indicates that Fraud Detection (Y) can be explained by the Workload (X1) and Personality Type (X2) variables. In other words, the independent variable (X) provides quite a lot of information needed to predict Fraud Detection (Y), which is 67.4%.

Discussion

Effect of Workload on Fraud Detection

Based on the results of multiple linear regression analysis, it is known that the workload has a positive coefficient. This result means that the greater the workload, the higher the auditor's ability to detect fraud. In other words, the greater the workload encourages the auditor to complete the workload. The way to complete the workload of the inspectorate auditor is to increase the ability to detect fraud. There is a positive coefficient on the relationship between workload and fraud detection due to several factors. First, the workload of inspector auditors differs from that of auditors who work for public accounting firms. The inspectorate auditor treats the workload as a task that must be completed because the level of completion of the auditor's workload reflects the auditor's quality. The higher the workload of the auditor, the higher the completion of the auditor's task. Second, the Inspectorate auditor's main task is to evaluate local governments' financial statements by detecting large or small errors and fraud in financial statements. If there are findings, the Inspectorate Auditor is obliged to provide recommendations

for improvements to these findings. Third, completing the workload of the inspectorate auditors is a form of solving problems in managing regional assets and assets. The Inspectorate Auditor reviews local government financial reports before being audited by the Financial Audit Board (BPK). The better the supervision of the inspectorate will impact the opinion of the Regional Audit Board. In other words, the performance of the Inspectorate auditor is at stake on the findings of the BPK. The more BPK findings indicate the poor performance of the Inspectorate auditors in detecting fraud. On the contrary, the lower BPK findings indicate the high ability to detect fraud owned by the Inspectorate auditors.

Meanwhile, based on the significance test that has been carried out, it is known that workload significantly influences fraud detection. This result means that the workload is part of the increase and decrease in the auditor's ability to detect fraud. The significant effect of workload on fraud detection by auditors at the Inspectorate of South Sulawesi Province is because workload creates motivation and encourages auditors' locus of control in detecting fraud by tightening test samples, tightening material misstatement standards, and tightening audit confirmation. There is a significant and positive correlation between workload and fraud detection, supported by the high positive appreciation of the workload variable on the fraud detection variable. As described in the statistical results of the average frequency of the variables, the inspectorate auditors gave an agreed assessment of the size of the number of clients determining fraud detection. In addition, the inspectorate auditor did not agree with the audit process's limited time. This shows that the inspectorate auditor has estimated the implementation time following the scope of the audit.

These results follow the attribution theory that auditors in detecting fraud are influenced by external factors such as workload. In other words, the auditor's workload will determine the ability to detect fraud. Thus, it can be stated explicitly that the workload has a positive and significant effect on fraud detection, so the auditor must control the workload to avoid weak fraud detection abilities. The findings of this study are in line with the results of previous studies that have been carried out (Faradina et al., 2016) although there are differences in findings, Farida found that workload is negatively correlated to the auditor's ability to detect fraud. At the same time, this study's workload findings are positively correlated. In addition, the findings of this study support research (Yusrianti, 2015) to find that workload has a positive and significant effect on the ability to detect fraud.

Influence of Personality Type on Fraud Detection

Based on the results of multiple linear regression analysis, it is known that the personality type has a positive coefficient. This means that personality type has a positive effect on fraud detection. In other words, the higher the personality type of the auditor, the higher the ability to detect fraud. There is a positive coefficient on the relationship between personality type and fraud detection because the personality type shows that an auditor has innate skills/abilities (genes) that can support his professional abilities. In addition, from the results of the questionnaire data, it was found that the majority of respondents gave a positive appreciation of personality type as an inseparable part of an auditor who could trigger the auditor's ability.

Meanwhile, based on the significance test that has been done, it is known that personality type significantly influences fraud detection. This result means that personality type is another factor that can determine the level of fraud detection. The significant influence of personality type on fraud detection by auditors at the Inspectorate of South Sulawesi Province is because personality types directly contribute to

the ability to detect fraud. There is a significant effect and a positive correlation between workload and fraud detection is supported by the high positive appreciation of the personality type variable. As the statistical results of the variables' average frequency, the inspectorate auditor assessed the flexible personality type and professional scepticism (prudence). In addition, the inspectorate auditor gave an agreeable assessment of the type of personality that obeys the principle of examination. Objective, sharpness of audit instinct, effectiveness of audit time, and professionalism. Even so, it is a limitation of the study not to carry out in-depth verification of personality research to ensure the accuracy of the positive appreciation.

These results can be explained by attribution theory, that an auditor in detecting fraud is influenced from within the auditor, such as personality type. Personality type is an innate ability (gene) that can be a differentiating factor for an auditor with other auditors with the same professional ability. Thus, it can be said that personality type has a significant influence and has a positive coefficient on fraud detection so that auditors must be able to recognize and develop these innate abilities to step up the fraud detection process. This can be explained more clearly by the findings, which show that auditors with ST and NT personality types have higher professional scepticism than auditors with other personality types. This study's findings align with the results of previous studies (Faradina et al., 2016) , which found the influence of personality type on the auditor's ability to detect fraud.

Conclusion

Based on the results of the analysis and discussion described, it can be concluded that the Workload variable has a positive and significant effect on Fraud Detection at the Inspectorate of South Sulawesi Province. This result means that the greater the workload of the auditor, the greater the ability to detect fraud by the auditor at the Inspectorate of South Sulawesi Province. Moreover, the Personality Type variable has a positive and significant effect on Fraud Detection at the Inspectorate of South Sulawesi Province. This result means that the higher the personality type of the auditor, the higher the ability to detect fraud at the South Sulawesi Provincial Inspectorate.

The suggestions that researchers can give in connection with the results of this study include: 1. It is recommended to all parties interested in Fraud Detection, to pay attention to workload and personality type because they can positively influence Fraud Detection. This follows research findings that workload and personality type positively and significantly affect Fraud Detection. 2. It is recommended to the Inspectorate of South Sulawesi Province to improve fraud detection consistently. This is important to ensure that appropriate and clean governance of the South Sulawesi Province is achieved. 3. For further research, it is hoped that researchers will add other variables to explain the remaining 67.4% of the determination test of this study. Besides that, it is better to need a formulation of methods and variables and increase the number of research samples to ensure the level of accuracy and consistency of research results.

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