

Determinants of Internal Auditor's Ability in Detecting Fraud With Supervision As Moderating Variable

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ABSTRACT

This study examines the effect of independence, time pressure, and workload on the ability of the Central Java Inspectorate auditor to detect fraud with supervision as a moderating variable. This study used 31 internal auditors of the Central Java Inspectorate Apparatus as the sample, determined based on census sampling. This study's results indicate a positive influence between independence and the ability of auditors to detect fraud. Variables time pressure and workload suggest that there is a negative influence on the capability of auditors to detect fraud. The interaction between supervision with independence cannot strengthen the ability of auditors to detect fraud. Interaction of supervision with time pressure and workload cannot weaken the ability of auditors to detect fraud. The government must recruit more Inspectorate Apparatuses in Central Java to mitigate time pressure and workload, so the auditor can detect fraud better.

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ABSTRAK

Penelitian ini menguji pengaruh independensi, tekanan waktu, dan beban kerja terhadap kemampuan auditor Inspektorat Jawa Tengah dalam mendeteksi kecurangan dengan pengawasan sebagai variabel moderasi. Penelitian ini menggunakan 31 auditor internal Aparatur Inspektorat Jawa Tengah sebagai sampel yang ditentukan berdasarkan sensus sampling. Hasil penelitian ini menunjukkan adanya pengaruh positif antara independensi dengan kemampuan auditor dalam mendeteksi kecurangan. Variabel tekanan waktu dan beban kerja menunjukkan adanya pengaruh negatif terhadap kapabilitas auditor dalam mendeteksi kecurangan. Interaksi antara pengawasan dengan independensi tidak dapat memperkuat kemampuan auditor dalam mendeteksi kecurangan. Interaksi pengawasan dengan tekanan waktu dan beban kerja tidak dapat melemahkan kemampuan auditor untuk mendeteksi kecurangan. Pemerintah harus merekrut lebih banyak Aparat Inspektorat di Jawa Tengah untuk mengurangi tekanan waktu dan beban kerja, sehingga auditor dapat mendeteksi kecurangan dengan lebih baik.

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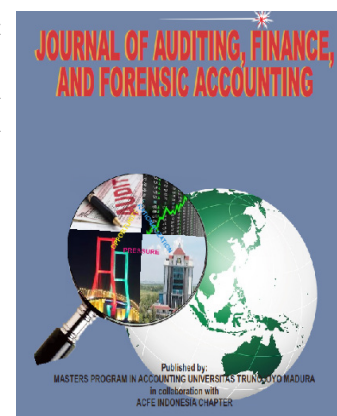
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Keyword:

Fraud, Independence, Time Pressure, Workload, Supervision



1. INTRODUCTION

In 2019 Supreme Audit Board of the Republic Of Indonesia reported that the Central Java Provincial Government Financial Statements had won the unqualified opinion eight times in a row. However, Laode M. Syarief said that opinions from the Supreme Audit Board of the Republic Of Indonesia to ministries, institutions, or local governments could not guarantee freedom from corruption, collusion, and nepotism (nasional.tempo.co). This statement is supported by the 2018 ICW report that Central Java was in second place for the prosecution of the most corruption cases in Indonesia, with 36 cases and 65 suspects. In the previous year, in 2017, the Committee for the Eradication of Corruption, Collusion and Nepotism Central Java reported that 32 regional heads in Central Java had been entangled in corruption cases. These results indicate that fraud can occur in various places, especially in the government sector. Owusu-Ansah et al. (2002) also stated that reasonable audit procedures couldn't ensure effectiveness in detecting fraud. Therefore, internal audits must possess capabilities in seeing dan reporting fraud (Francisco, 2019; Hazami-Ammar, 2019; Kambria-Kapardis, 2002). This statement is also supported by Alleyne and Howard (2005), who believe auditors generally have an obligation to detect fraud actively.

Internal auditors, in carrying out their duties and functions, must uphold their independence both factually and in appearance that is free from intervention and interference with interests so that they can carry out their work freely to detect fraud (Winston, 2018) and become the primary defense against fraud (Hillison et al., 1999). In addition, continuous supervision directed at the substance and the audit methodology under ongoing audit activities can improve the internal auditor's ability to detect fraud (Siagian, 2016). The high time pressure, which includes time budget pressure and time deadline pressure, as well as the workload arising from the limited capacity of the auditor, will cause non-optimal (capacity stress), then have an impact on the auditor's inability to detect fraud (Ken, 2017). Internal auditors deal with the audit expectation gap between the auditee and the public (Hassink et al., 2010). Several studies on the ability of auditors to detect fraud have been carried out, including Suganda (2018) examining the effect of independence on the ability of auditors to detect fraud at the Financial and Development Supervisory Agency. Furthermore, the results of research by Tobe (2017) and Hartan (2016) showed that independence affects the ability of auditors to detect fraud. Meanwhile, the study by Francisco (2019) and Simanjuntak (2015) concluded that independence did not positively affect auditors' ability to detect fraud.

Yuara (2018) examined the effect of time pressure on the auditor's ability to detect fraud at the Inspectorate Banda Aceh District Bener Meriah. The results revealed that time pressure harms the auditor's ability to detect fraud. Furthermore, Anggriawan (2014) showed the same result. Namely, time pressure negatively and significantly affects the auditor's ability to detect

fraud. Meanwhile, Francisco (2019) concluded a different result; namely, time pressure positively affected the auditor's ability to detect fraud. This opposite result is probably due to self-efficacy and strategy that can mitigate the negative impact of time pressure (Rustiarini et al., 2020).

Sari (2018) investigated the effect of workload on the ability of auditors to detect fraud at the Financial Supervisory Agency of the Republic of Indonesia representing the Province of West Sumatra, from the results of his research stated that workload has a negative and significant effect on the ability of auditors to detect fraud. Furthermore, Ken (2017) and Yosita (2017) showed the same result, namely, the workload negatively and significantly affects the auditor's ability to detect fraud. However, this is different from the results of Yusrianti (2015), who stated that workload positively affects the auditor's ability to detect fraud.

The current study is a development of Francisco's research (2019) on the ability of auditors to detect fraud. The reason for re-examining this topic is driven by the number of corruption cases in the Central Java government sector. This phenomenon cannot be separated from the role of the Central Java Provincial Inspectorate as an internal auditor who will continue to create good governance. Thus, this study examines whether independence, time pressure, and workload influence the ability of the Central Java Inspectorate auditors to detect fraud.

Based on previous research, there are gaps in research results regarding the ability of auditors to detect fraud and the absence of a supervisory variable. Supervision is all activities and methodology to ensure that audits are conducted efficiently and effectively (Ratliff et al., 1993) until audit reports are published. Supervision is expected to increase the ability of the auditor when carrying out his duties and functions (Siagian, 2016). The continuous control actions carried out by the supervisor are a stimulus that triggers an auditor's reaction to maintain and uphold the code of ethics in every activity of the audit process, effective and efficient behavior in generating quality opinions, recommendations, and conclusions, division of tasks according to competence owned by the auditor so that it has an impact on the ability of the auditor to detect fraud (Handoko, 2017). Therefore, supervision is added as a moderating variable in this study to mitigate inconsistency from prior research.

Based on the theoretical background, it is hoped that this research will become the development of science in the field of forensic accounting as well as a reference for further research related to the influence of independence, time pressure, and workload on the ability of internal auditors to detect fraud and supervision as a moderating variable. Practically, especially for the Office of the Inspectorate of Central Java Province, the results of this study are expected to provide information and input regarding the ability of auditors to detect fraud when conducting audits and supervision of regional finances to create good government.

2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT Attribution Theory

Attribution theory, developed by Fritz Heider in 1958, describes a person's behavior. When observing someone, we must try to identify that person's behavior. Attribution theory can explain the process of factors that cause and motivate a person to perform the behavior. Two main factors cause a person to behave. Based on the attribution theory, the factors caused by a person (internal), such as character, nature, attitude, etc. Furthermore, the second is external factors (external) related to the pressure of certain conditions or circumstances that cause a person to perform the behavior. Internal behavior is a factor caused by a person to form an attribute behavior such as ability, effort, fatigue, and so on. In contrast, external factors (external) come from outside one's control, such as environment, rules, weather, etc. These two factors can together form a pattern of individual behavior.

The Impact Of Independence On The Auditor's Ability To Detect Fraud

Independence is a cognitive behavior that is free to be impartial, not influenced, or even not controlled by anyone. Independence is classified into two types, firstly, independence in fact and secondly, independence in appearance. Independence, in fact, and appearance is a stimuli that can lead to behavior that is impartial, unaffected, independent, or not controlled by any party when the audit process is carried out to produce an accurate audit report. Therefore, if the internal auditor upholds the independence that is maintained in such a way when the audit process is carried out, the reaction that will arise is behavior that is impartial, unaffected, independent, or not controlled by any party, thereby causing the increase in auditor's ability to detect fraud. Suganda's (2018) research revealed that independence positively and significantly affects auditors' fraud detection. In a previous study, Tobe (2017) and Hartan (2016) concluded that the similarity of results is that independence has a positive and significant effect on the auditor's ability to detect fraud. So, the hypothesis formulated is:

H_1 : Independence has a positive effect on the ability of the auditor to detect fraud

The Impact of Time Pressure On The Auditor's Ability To Detect Fraud

Time budget and deadline pressure are external factors that arise from high time pressure. This increased time pressure will cause the auditor to be in a busy season. The position of busy season is a stimulus that results in the auditor not having much time to evaluate audit evidence and management's assertions properly. Therefore, the high time pressure of the auditor will cause an auditor's reaction to dysfunctional behavior such as audit quality reduction behavior (AQRB) and underreporting of time (URT) which in turn will affect the process of audit activities

carried out. Previous research conducted by Yuara (2018) and Ken (2017) concluded that time pressure harms the auditor's ability to detect fraud. Likewise, Anggriawan (2014), from the results of his research, stated that time pressure hurts the auditor's ability to detect fraud. So, the hypothesis formulated is:

H_2 : Time pressure has a negative effect on the ability of the auditor to detect fraud.

The Impact Of Workload On The Auditor's Ability To Detected Fraud

The workload is an external factor that arises from the limited capacity of each individual when the job is given. The work given to auditors that exceed their limited capacity can cause fatigue. The feeling of fatigue is a stimulus that can cause errors when the auditor conducts the audit process until the audit report issuance. Therefore, the perceived high workload will cause an auditor's reaction to not being able to carry out the audit process properly and correctly. It can cause the auditor's ability to detect fraud to decrease. Research by Ken (2017) and Yosita (2017) stated that workload hurts the ability of auditors to detect fraud. Furthermore, Sari (2018) reported that the similarity of the results of previous studies is that workload hurts the auditor's ability to detect fraud. So, the hypothesis formulated is:

H_3 : Workload has a negative effect on the ability of the auditor to detect fraud

Supervision Strengthens The Influence Of Independence On The Ability Of Auditors To Detected Fraud

Supervision is the highest control tool in the audit process. The existence of continuous control measures is expected to be able to produce an independent and objective audit report per the provisions (Siagian, 2016). In every audit activity, control actions must be carried out by the supervisor continuously per auditing standards. This impetus can mitigate the violation of the code of ethics by auditors. The continuous control action is a stimulus given by the supervisor to the auditor so that it will cause an auditor's reaction to maintain and uphold the code of ethics in every audit process activity (Primasari, 2019). Thus, the interaction of independence with supervision will cause a reaction that strengthens the relationship between the auditor's ability to detect fraud. So, the hypothesis formulated is:

H_4 : Supervision strengthens the positive influence of independence on the ability of auditors to detect fraud

Supervision Weakens The Influence Of Time Pressure On The Ability Of Auditors To Detected Fraud

Supervision is an obligation that the auditor must carry out at all stages of the audit (Agustini, 2017). Suppose at all stages of budgeting from time to time until the issuance of the audit report, and supervisors have exercised reasonable control over the assignment of auditors to ensure conformity with standards,

budget plans, time schedules, and audit objectives. In that case, the audit process can run effectively and efficiently. The supervisor's suitability of the assignment to the auditor is a stimulus that will cause an effective and efficient behavioral reaction in producing quality opinions, recommendations, and conclusions (Avionda, 2016). Therefore, the time pressure that can damage the control environment when the auditor obtains audit evidence will be weakened by supervision aimed at ensuring the suitability of the audit assignment and increasing the auditor's ability to detect fraud effectively and efficiently. So, the hypothesis formulated is:
 H_5 : Supervision weakens the negative effect of time pressure on auditors' ability to detect fraud

Supervision Weakens The Influence Of Workload On The Ability Of Auditors To Detected Fraud

The main element of supervision is the management of human resources at the time of audit assignments (Badera, 2019). Suppose the management of human resources, in this case, the auditor, has been adequately supervised by the supervisor, which consists of giving instructions to the auditor, and division of tasks according to the ability and competence of the auditor; the audit process will produce a quality audit report and improve the auditor's ability to detect fraud. The management of resources carried out by the supervisor to the auditor is a stimulus that causes a reaction to optimize the auditor's performance during the audit process (Handoko, 2017). Therefore, the fatigue caused by an excessive workload can be weakened by supervision aimed at optimizing human resources. So, the hypothesis formulated is:
 H_6 : Supervision weakens the negative effect of workload on auditors' ability to detect Fraud

3. RESEARCH METHOD

In This study's primary data is obtained from internal auditors who work in the Central Java Inspectorate Office. 31 auditors are working at the Central Java Inspectorate Office. If the subject is less than 60, then it would be better if the entire population was taken as a sample so that this study was a population study (census) (Sugiyono, 2008: 61). Therefore, the data collection method in this study is the population (census) method.

Moderated Regression Analysis (MRA) is used in this study to examine the effect of the interaction between the moderating variable, namely supervision, and independent variables, such as independence, time pressure, and workload on the dependent variable, namely the auditor's ability to detect fraud. The equations formulated in the Moderated Regression Analysis (MRA) regression analysis in this study are as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_1X_4 + b_6X_2X_4 + b_7X_3X_4 + e$$

Description

Y = Auditor Ability to Detect Fraud

a = Intercept Value (Constant)

b = Coefficient of Regression Direction
 X1 = Independence
 X2 = Time Pressure
 X3 = Workload
 X4 = Supervision

4. RESULTS AND DISCUSSION

General Demographic Information of Respondents

Information	Number of Respondents	Presentation
Gender:		
Male	18	58%
Female	13	42%
Education Level:		
Bachelor Degree	19	61%
Magister Degree	12	39%
Doctoral Degree	-	-
Age		
<30 age	-	-
31-40 age	9	30%
41-50 age	10	33%
>51 age	12	37%
Working Years		
<10 years	4	13%
11-15 years	7	23%
16-20 years	5	16%
>21 years	15	48%

Classical Assumption

The classical assumption test is the initial stage used before linear regression analysis. The purpose of testing classical assumptions is to get a good research regression model. Therefore, normality, multicollinearity, and heteroscedasticity tests are conducted to determine whether the regression model is BLUE (Best Linear Unbiased Estimator).

Kolmogorov Smirnov Analysis Results

	Unstandardized Residual
N	31
Test Statistic	0,586
Asymp. Sig. (2-tailed)	0,882

Source: Primary Data Processed, 2022

Kolmogorov Smirnov generates asymp values. Sig. (2-tailed) of 0.882, which means that it is greater than the value of the significance level = 0.10. It can be concluded that the regression model in this study is normally distributed.

Multicollinearity Analysis Results

Model	Collinearity Statistics	
	Tolerance	VIF
Independence	0,867	1,153
Time Pressure	0.427	2,344
Workload	0,725	1,379
Supervision	0,500	2,001

Source: Primary Data Processed, 2022

The results of the multicollinearity test can be identified by, firstly, the independence for the tolerance value $0.867 > 0.10$ and VIF $1.153 < 10$, the second time pressure for the tolerance value $0.427 > 0.10$ and VIF $2.344 < 10$, the third workload for the tolerance value $0.725 > 0.10$ and VIF $1.379 < 10$, while the supervision variable for tolerance value is $0.500 > 0.10$ and VIF $2.001 < 10$. Based on the results, it is concluded that there is no correlation between independent variables or free from multicollinearity problems.

Glejser Analysis Results

Model	t	Sig.
(Constant)	1,834	0,078
Independence	0,020	0,984
Time Pressure	-0,375	0,711
Workload	0,785	0,440
Supervision	-1,353	0,188

Source: Primary Data Processed, 2022

The results of the Glejser test produce a significance value for the independence, which is 0.984; time pressure of 0.711; workload of 0.440; and supervision of 0.188. Based on the table results, it can be identified the probability level above the significance value = 0.10. Therefore, it is concluded that in the regression model, there is no heteroscedasticity or similarity of variance from one observation residual to another observation.

Moderated Regression Analysis

This study uses Moderated Regression Analysis (MRA) on multiple linear regression model equations to determine the effect of independence, time pressure, and workload on the ability of the Central Java Inspectorate auditors to detect fraud with supervision as a moderating variable. The following are the results of the Moderated Regression Analysis (MRA) regression analysis test.

Moderation Regression Analysis				
	Unstandardized Coefficient		Standardized Coefficient	Sig
	B	Std. Error	Beta	
Constant	75,238	24,844		,006***
Independence (X1)	1,554	,650	1,656	,025**
Time Pressure (X2)	-1,666	,795	-2,440	,047**
Workload (X3)	-2,026	,902	-2,186	,035**
Supervision (Z)	-1,780	,968	-1,307	,079*
Interaction X1.Z	-,042	,024	-1,663	,100
Interaction X2.Z	,062	,030	3,509	,051*
Interaction X3.Z	,072	,035	2,596	,052*
Ajusted R _{Square}	,772			
Sig.F _{Hitung}	,000***			

Source: Primary Data Processed, 2022

Based on the Moderation Regression Analysis results, the value of Adjusted R Square is 0.772 or 77.2%. These results indicate that the auditor's ability to detect fraud can be explained by the seven variables, namely independence, time pressure, workload, supervision, the interaction of independence with supervision, the interaction of time pressure with supervision, and the interaction of workload with supervision of 77.2%. Meanwhile, the rest (100% - 77.2%), which is 22.8%, is explained by other variables not included in this study, such as the auditor's work experience, competence, etc.

The simultaneous effect test of F shows whether all the independent or independent variables included in the regression model simultaneously impact the dependent variable. In the Moderation Regression Analysis Test Results table, the calculated F significance value is 0.000, which means that it is smaller than the significance value $\alpha = 0.01$ or below 1%. Based on the results of these calculations, it can be interpreted that all independent variables have a simultaneous effect on the ability of the Central Java Inspectorate auditor to detect fraud.

Discussion

In the Moderation Regression Analysis Test Results table, the coefficient value for independence is 1.554. A positive coefficient value of 1.554 identifies a unidirectional relationship between the independence variable and the ability of the Central Java Inspectorate auditors to detect fraud. If the level of auditor independence increases by one unit, then the power of the Central Java Inspectorate in detecting fraud will increase by 1,554 units. Based on the table for the significance level of the independence variable, it produces a value of 0.025 which means

it is smaller than the significance level = 0.05, indicating that the independence variable influences the ability of the Central Java Inspectorate auditor to detect fraud. Therefore, it can be concluded that independence positively affects the power of the Central Java Inspectorate auditors in detecting fraud. Thus the first hypothesis (H1) of this study is accepted.

Based on the results of the study shows that independence has a positive effect on the auditor's ability to detect fraud. The results of this study align with the hypothesis formulated previously, namely that independence positively influences the power of the Central Java Inspectorate auditors to detect fraud. Auditing standards require that the auditor, to carry out his duties and functions, is obliged to maintain his independence in such a way. The existence of an independent attitude held in such a way by the auditor in carrying out its duties and functions can increase the auditor's ability to detect fraud. This is because the attitude of independence is an attitude that exists within the auditor to be honest, objective, impartial, and not influenced or not dependent on other parties.

The results of this study are in line with research by Suganda (2018), Tobe (2017), and Hartan (2016), which state that high independence will have a positive effect on the ability of auditors to detect fraud. Based on the perspective of the theory developed previously, the results of this study can support the attribution theory. Attribution theory suggests that the presence of a stimulus given to each individual will cause a reaction. In this study, the impulses, namely the attitude of independence which is defined as honesty, objective, impartial, unaffected, or independent of honesty, will cause a reaction to the ability of the Central Java Inspectorate auditor to detect fraud.

In the table of Moderation Regression Analysis Test Results, the coefficient value of the time pressure variable is -1.666. The negative coefficient value is -1.666, identifying a non-unidirectional relationship between the time pressure variable and the ability of the Central Java Inspectorate auditor to detect fraud. If the auditor's time pressure level increases by one unit, the Central Java Inspectorate's auditor's ability to detect fraud will decrease by -1.666 units. Based on the table for the significance level of the time pressure variable, it produces a value of 0.047 which means it is smaller than the significance level value = 0.05, indicating that the time pressure variable influences the ability of the Central Java Inspectorate auditor to detect fraud. Therefore, it can be concluded that time pressure harms the power of the Central Java Inspectorate auditors to detect fraud. Thus the second hypothesis (H2) of this study is supported.

The study's results indicate that time pressure hurts the ability of auditors to detect fraud. The results of this study are as stated by the previous hypothesis: the negative impact of time pressure on the power of the Central Java Inspectorate auditors in detecting fraud. During the audit planning process, until the audit report is issued, the auditor finds it difficult to minimize

the number of audits to be published. The strategy to mitigate audit costs is to make time efficient in audit engagements. The faster the audit assignment time is low, the fewer audit fees in an engagement will be. However, the time efficiency strategy that aims to minimize audit costs can lead to a hectic time pressure position (busy season) felt by the auditor. The existence of time pressure (time pressure) can damage the auditor's control environment to obtain audit evidence, resulting in the auditor's inability to detect fraud. This is because when the auditor is under high time pressure, the auditor will behave in a dysfunctional manner, such as audit quality reduction behavior (AQRB) and underreporting of time (URT).

The results of this study are in line with research by Yuara (2018), Ken (2017), and Anggriawan (2014), which state that high time pressure will negatively affect the auditor's ability to detect fraud. Based on the theoretical perspective developed previously, this study's results can support the attribution theory. Attribution theory suggests that the presence of a stimulus given to each individual will cause a reaction. In this study, the trigger is the position of busy season, dysfunctional such as audit quality reduction behavior (AQRB) and underreporting of time (URT) due to time pressure so that it will cause an inability reaction. Central Java Inspectorate auditors to detect fraud.

In the table of Moderation Regression Analysis Test Results, the coefficient value of the workload variable is -2.026. The negative coefficient value is -2.026, identifying a non-unidirectional relationship between the workload variable and the ability of the Central Java Inspectorate auditors to detect fraud. If the auditor's workload level increases by one unit, the power of the Central Java Inspectorate auditors in detecting fraud will decrease by -2,026 units. Based on the table for the significance level of the workload variable, it produces a value of 0.035 which means it is smaller than the significance level = 0.05, indicating that the workload variable influences the ability of the Central Java Inspectorate auditor to detect fraud. Therefore, it can be concluded that workload harms the power of the Central Java Inspectorate auditors in detecting fraud. Thus the third hypothesis (H3) of this study is supported.

Based on the results of the study shows that workload hurts the auditor's ability to detect fraud. The results of this study align with the hypothesis formulated previously, namely that workload stretches the power of the Central Java Inspectorate auditors to detect fraud. Each individual has a different capacity; because human work is comprised of physical and mental, the loading level is also different. The work given to individuals exceeds their capacity (overload capacity) will cause the use of excess energy that has an impact on physical and mental health and reduces non-optimal work. Therefore, the job given to auditors that exceed their limited capacity will cause fatigue and physically and mentally disturbed health, causing errors in the audit process and leading to the auditor's inability to detect fraud.

The results of this study are in line with the research by Ken (2017), Yosita (2017), and Sari (2018), which state that a high workload will negatively affect the ability of auditors to detect fraud. Based on the perspective of the theory developed previously, the results of this study can support the attribution theory. Attribution theory suggests that the presence of a stimulus given to each individual will cause a reaction. In this study, the trigger is a sense of fatigue caused by an excessive workload, exceeding the limited capacity possessed by the auditor, so it will cause a reaction to the inability of the Central Java Inspectorate auditor to detect fraud.

In the Moderation Regression Analysis Test Results table, the coefficient value of the independent interaction variable with supervision is -0.042. A negative coefficient value of -0.042 identifies a non-unidirectional relationship between the interaction variables of independence and supervision on the ability of the Central Java Inspectorate auditors to detect fraud. Suppose the level of interaction between independence and supervision increases by one unit, the power of the Central Java Inspectorate auditors in detecting fraud will decrease by -0.042 units. Based on the table for the significance level of the interaction variable of independence with supervision, it produces a value of 0.100 which means it is the same as the value of the significance level = 0.10, indicating that the interaction variable of independence with supervision does not affect the ability of the Central Java Inspectorate auditors in detecting fraud. Therefore, it can be concluded that supervision is not able to strengthen the influence of independence on the ability of the Central Java Inspectorate auditors to detect fraud. Thus the fourth hypothesis (H4) of this study is not supported.

The study's results show that the interaction of independence with supervision does not affect the ability of the auditor to detect fraud. The results of this study are not in line with the hypothesis formulated previously. Namely, supervision strengthens the influence of independence on the ability of the Central Java Inspectorate auditors to detect fraud. When the auditor and the auditee do not reach an agreement in terms of performance aspects, it will encourage the auditor to take acts of violating the code of ethics due to pressure from the auditee so that it can be identified that the auditor is not able to maintain his independence in such a way. Therefore, the existence of supervision, a continuous action to produce an independent audit report, has no effect. This is because the auditor can no longer maintain his independence in such a way.

Based on the perspective of the theory developed previously, the results of this study cannot support the attribution theory. Attribution theory suggests that the presence of a stimulus given to each individual will cause a reaction. In this study, the catalyst, namely the control provided by the supervisor to the auditor, was not able to strengthen the relationship between the influence of independence on the ability of the auditor to detect fraud. This is because if the auditor has been unable to maintain his

independence from the beginning of an engagement, supervision is not a moderating variable.

In the Moderation Regression Analysis Test Results table, the coefficient value of the time pressure interaction variable with supervision is 0.062. A positive coefficient value of 0.062 identifies a unidirectional relationship between the interaction variables of time pressure and supervision on the ability of the Central Java Inspectorate auditors to detect fraud. If the level of interaction between time pressure and supervision increases by one unit, the Central Java Inspectorate auditor's ability to detect fraud will increase by 0.062 units. Based on the table for the significance level of the time pressure interaction variable with supervision, it produces a value of 0.051 which means it is smaller than the value of the significance level = 0.10, indicating that the time pressure interaction variable with supervision influences the ability of the Central Java Inspectorate auditor to detect fraud. Therefore, it can be concluded that supervision is not able to weaken the effect of time pressure on the ability of the Central Java Inspectorate auditors to detect fraud. Thus the fifth hypothesis (H5) of this study is rejected.

The study's results show that the interaction of time pressure with supervision influences the auditor's ability to detect fraud but cannot weaken the relationship between the auditor's ability to detect fraud. The results of this study are not in line with the hypothesis formulated previously. Namely, supervision weakens the effect of time pressure on the ability of the Central Java Inspectorate auditors to detect fraud. This is because the tendency of assessing the auditor's answers to the time pressure variable questionnaire can be identified that the time pressure of the auditors of the Central Java Inspectorate is in a very high position so that if the auditor is faced with a time pressure position in the audit process, it can lead to dysfunctional behavior such as the auditor tends to take inappropriate actions. The auditor is considered to have defaulted by reducing audit quality, trusting the auditee's explanation too quickly, and being under pressure when the auditor exceeds the time limit set in the audit work program.

Based on the perspective of the theory developed previously, the results of this study cannot support the attribution theory. Attribution theory suggests that the presence of a stimulus given to each individual will cause a reaction. In this study, the catalyst, namely the control provided by the supervisor to the auditor, could not weaken the relationship between the influence of time pressure on the auditor's ability to detect fraud. This is because the time pressure of the Central Java Inspectorate auditor is in a very high position, so supervision cannot weaken the relationship. The effect of time pressure on the auditor's ability to detect fraud.

In the Moderation Regression Analysis Test Results table, the coefficient value of the workload interaction variable with supervision is 0.072. A positive coefficient value of .072 identifies a direct relationship between the interaction variables of workload

and supervision on the ability of the Central Java Inspectorate auditors to detect fraud. Suppose the level of interaction between workload and supervision increases by one unit, the power of the Central Java Inspectorate auditors in detecting fraud will increase by .072 units. Based on the table for the significance level of the workload interaction variable with supervision, it produces a value of 0.052 which means it is smaller than the significance level value of $\alpha = 0.10$, indicating that the workload interaction variable with supervision influences the ability of the Central Java Inspectorate auditors in detecting fraud. Therefore, it can be concluded that supervision cannot weaken the effect of workload on the power of the Central Java Inspectorate auditors to detect fraud. Thus the sixth hypothesis (H6) of this study is rejected.

Based on the results of the study shows that the interaction of workload with supervision has an influence on the ability of the auditor to detect fraud but is not able to weaken the relationship between the auditor's ability to detect fraud. The results of this study are not in line with the hypothesis formulated previously. Namely, supervision weakens the effect of workload on the ability of the Central Java Inspectorate auditors to detect fraud. This is because the tendency of assessing the auditor's answers to the workload variable questionnaire can be identified that the workload of the Central Java Inspectorate auditors is in a very high position so that supervision aimed at good resource management is not able to weaken the relationship between workload and the ability of the Central Java Inspectorate auditors. In detecting fraud. The inability of supervision to cut the connection between workload and the power of auditors to detect fraud can be identified from the demographic data of respondents that the majority of auditors working at the Central Java Inspectorate Office are above 51 years. Therefore, congenital diseases arising from the age factor when the auditor conducts an audit can cause a sense of fatigue felt by the auditor if the work given exceeds his capacity limitations.

Based on the perspective of the theory developed previously, the results of this study cannot support the attribution theory. Attribution theory suggests that the presence of a stimulus given to each individual will cause a reaction. In this study, the catalyst, namely the control provided by the supervisor to the auditor, could not weaken the relationship between the effect of workload on the auditor's ability to detect fraud. This is due to age factors such as congenital diseases owned by the auditor so that supervision cannot weaken the relationship between the influence of workload on the auditor's ability to detect fraud.

5. CONCLUSIONS AND SUGGESTIONS

Based on the analysis and testing results in this study regarding the effect of independence, time pressure, and workload on the auditor's ability to detect fraud with supervision as a moderating variable. The results of this study resulted in the following conclusions: (1) Independence has a positive influence on the ability of the auditors of the Central Java Inspectorate to detect fraud. This indicates that the high independence of the auditors will

increase the auditor's ability to detect fraud. Furthermore, the supervision variable was unable to strengthen the relationship between the influence of independence on the power of the Central Java Inspectorate auditor to detect fraud; (2) Time pressure hurts the ability of the auditors of the Central Java Inspectorate to detect fraud. This indicates that the high time pressure possessed by the auditor will reduce the auditor's ability to detect fraud. Furthermore, the supervision variable was not able to weaken the relationship of the effect of time pressure on the power of the Central Java Inspectorate auditor to detect fraud; (3) Workload harms the ability of the auditors of the Central Java Inspectorate to detect fraud, this indicates that the high workload of the auditors will reduce the auditor's ability to detect fraud. Furthermore, the supervision variable could not weaken the relationship between the influence of workload on the power of the Central Java Inspectorate auditor to detect fraud.

From the findings, we know that the duty to fight against fraud is not solely the responsibility of internal auditors but also employees at every level (Zanzig & Flesher, 2011). This study contributes in many ways. First, providing empirical evidence regarding the effect of independence, time pressure, and workload on the ability of the Central Java Inspectorate Auditor to detect fraud. It means that Inspectorate Auditors in Central Java will have a better capability in detecting fraud if they have high independence, ample time for audit work, and less workload. Second, supervision is not a variable that can moderate the effect of independence, time pressure, and workload on the ability of the Central Java Inspectorate Auditor to detect fraud. Supervision cannot enhance the positive impact of independence and mitigate the negative effect of time pressure and workload. Rustiarini et al. (2020) stated that self-efficacy could strengthen auditors' ability to detect fraud. Future research may be can test self-efficacy as a moderation variable. Last but not least, the government should increase the quantity of Inspectorate Auditor so they will have enough time and less workload. As Alias et al. (2019), Bierstaker et al. (2012), and Perry & Bryan (1997) stated, the government also has to give Inspectorate Auditor training in the code of ethics and detecting fraud. These policies will significantly enhance the ability of the Inspectorate Auditor to detect fraud.

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