

# The Effect of Emotional Intelligence in the Relationship between Auditor's Characteristics and Work Pressure on Auditor's Ability to Detect Fraud (Study at West Sulawesi BPKP Office)

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**Abstract:- This study aims to examine and analyze the effect of emotional intelligence on the relationship between auditor characteristics and work pressure on the ability of auditors to detect fraud. The object of research is the auditor of the West Sulawesi Province Development and Financial Supervision Agency Determination of the sample using purposive sampling technique, namely the sampling technique with certain considerations. The population in this research is 69 auditors. The data were collected using a questionnaire with data analysis using moderated regression analysis (MRA). The results showed that: first, competence has a positive effect on the ability of auditors to detect fraud. Second, independence has a positive effect on the ability of auditors to detect fraud. Third, time budget pressure has a negative effect on the ability of auditors to detect fraud. Fourth, workload has a negative effect on the ability of auditors to detect fraud. The five emotional intelligences strengthen in moderating the influence of competence on the ability of auditors to detect fraud. Sixth, emotional intelligence strengthens in moderating the effect of independence on the ability of auditors to detect fraud. Seventh, emotional intelligence weakens in moderating the effect of time budget pressure on the auditor's ability to detect fraud. Eighth, emotional intelligence strengthens in moderating the effect of workload on auditors' ability to detect fraud.**

**Keywords:-** Competence, Independence, Time Budget Pressure, Workload, And Emotional Intelligence.

## I. INTRODUCTION

Fraud in Indonesia is growing very fast and is widespread and has become a culture. In Indonesia, the term fraud or fraud is better known as corruption. In corruption, actions that are often carried out include manipulation of records, deleting documents, and mark-ups that are detrimental to State finances which are carried out on the basis of group interests and personal interests (Wiguna and Hapsari, 2015).

Quoted from the Transparency International (TI) website in 2019, Indonesia is a country with a low level of transparency. Through the corruption perception index released by TI, Indonesia is ranked 85th out of 180 countries (<https://www.transparency.org/en/countries/indonesia>). Therefore, the ability of auditors to detect fraud is currently an expectation (Sari and Nayang, 2018).

According to Fullerton and Durstchi (2004) the ability of auditors to detect fraud is the ability of auditors to recognize and develop information retrieval related to signs of fraud such as corporate symptoms, actors, accounting practices and financial records. the auditor's ability to detect fraud actually shows the quality of an auditor. The quality of the auditor himself in explaining the existence of a financial report that is presented by the company or organization by identifying and proving fraud occurred. Auditors who have accuracy in their work, are accurate in making decisions, and have the desire to develop their search for information and audit evidence will be able to detect fraud.

The facts show that the fraud that occurs is increasingly complex, resulting in failure detection of fraud by auditors. For example, in West Sulawesi province in 2017 there were acts of fraud or fraud committed by civil servants with street light corruption of IDR 10 billion. There is an indication of a mark up with an estimate of Rp. 10 billion from the budget of Rp. 30 billion. This is the calculation of the investigator, namely the BPKP (DetikNews.com, 2018).

From the example of cases of corruption or fraud, an auditor is required to have the ability to detect fraud. One of the factors that an auditor needs to have to improve his ability to detect fraud is the characteristics of the auditor (competence and independence). What can cause a decrease in the ability of auditors to detect fraud, namely work pressure (time budget pressure and workload) (Kurniawati et al., 2019; Primasari et al., 2019; Rosiana et al., 2019).

Attribution theory explains that a person's behavior is determined by internal factors such as characteristics, abilities or efforts and external factors such as environmental conditions, certain situations or luck. Internally caused behavior is behavior that is believed to be under the personal control of an individual or originating from internal factors. Individuals will behave differently if they feel their internal attributes more than their external attributes (Puspitasari et al., 2017). There are several internal factors that affect the auditor's ability to detect fraud, such as competence and independence.

From the internal factors that affect the ability of auditors to detect fraud, namely the competence of an auditor. Auditors are expected to be able to carry out their duties properly through competences obtained from sufficient education, experience and technical training. Lastanti (2005) in Widiyastuti and Pamudji (2009) states that competence is needed so that auditors can quickly and accurately detect the presence or absence of fraud and engineering tricks being carried out in committing such fraud because their expertise can make it more sensitive (sensitive) to fraud. This is in line with research conducted by Francisco et al., (2019), Rosiana et al., (2019), Lianitami and Bambang (2016), Widiyastuti and Pamudji (2009) and Simanjuntak (2015). Auditor competence has a positive effect on ability. in detecting fraud. However, different research conducted by Atmaja (2016) from the results of his research states that competence does not affect the ability of auditors to detect fraud.

In addition, auditors are also required to have independence in carrying out their audit duties, especially in detecting fraud. According to Al-Khaddhas et al., (2013) independence is the mental attitude of an auditor who is not easily influenced or free from the influence of other parties. This is in line with the research of Andriyanti and Latrini (2019), Widiyastuti and Pamudji (2009), and Purba and Nuryanto (2019) which state that independence has a significant effect on the ability of auditors to detect fraud, but it is different from research conducted by Primasari et al., (2019), Larasati and Puspitasari (2019) and Simanjuntak (2015) state that independence has no effect on the ability of auditors to detect fraud.

Apart from internal factors, there are external factors that affect the ability of auditors to detect fraud, namely time budget pressure. According to Rosiana et al., (2019), time budget pressure is a condition when auditors are under pressure to be able to complete their audit assignments according to the agreed or set time. This is in line with research conducted by Primasari et al., (2019), Dandi (2017), and Anggriawan (2014) resulting in time pressure having a negative effect on the ability of auditors to detect fraud. If an auditor is under a lot of pressure, it will reduce the quality results so that many transactions are missed or not tested. Meanwhile, research conducted by Molina and Wulandari (2018) and Sofi and Nugroho (2018) stated that time budget pressure affects the ability of auditors to detect fraud.

A factor that is no less important that affects the ability of auditors to detect fraud is workload. According to Dandi et al., (2017) in Larasati and Puspitasari (2019) states that to see the ability of an auditor to detect fraud can also be seen from the work load. For auditors, the workload can be seen from how many clients must be completed by an auditor or the limited time available to carry out the audit process, which can reduce the auditor's ability to find fraud. This is in line with research conducted by Dandi (2017), Sari and Helamyunita (2018), Molina and Wulandari (2018), Anggriawan (2014), and Larasati and Puspitasari (2019) which state that workload negatively affects the ability of auditors to detect fraud, but research conducted by Yusrianti (2015) and Irawan et al., (2018) states that there is a significant influence on the ability of auditors to detect fraud.

The performance of auditors is not only seen from the perfect work ability, but also the ability to master and manage oneself as well as the ability to build relationships with others. This ability by Daniel Goleman is called emotional intelligence which will have an influence from within a person. Goleman (2000) in Choiriah (2013) through his research says that emotional intelligence accounts for 80% of the determining factors for success, while the other 20% is determined by IQ (Intelligence Quotient).

This research is a development of research by Rosiana et al., (2019). The difference between this study and previous research is adding two independent variables, namely workload and independence and one moderating variable, namely emotional intelligence. The object of research carried out by previous research was to focus on all KAP DKI Jakarta, while the researcher focused on BPKP Representatives of West Sulawesi Province.

This research is interesting to do again because it is seen from several previous studies that it still shows inconsistent results. And the inconsistency of some research results regarding the ability of auditors to detect fraud opens up opportunities for researchers to re-examine the factors that affect the ability of auditors to detect fraud, especially those related to competence, independence, time budget pressure and workload plus the moderating variable is emotional intelligence.

## II. RESEARCH THEORY

### A. Attribution Theory

According to Fritz Heider as the originator of the attribution theory, attribution theory is a theory that describes a person's behavior. Attribution theory describes the process by which we determine the causes and motives for a person's behavior. This theory refers to how a person explains the causes of other people's behavior or himself which will be determined whether from internal, for example, character, attitude, or external, for example the pressure of certain situations or circumstances that will influence individual behavior (Luthans, 2005).

According to Robbins and Timothy (2008), attribution theory is an explanation of the ways in which humans judge people differently, depending on what meaning is connected to a particular behavior. Basically, this theory suggests that if someone observes the behavior of an individual, that person tries to determine whether the behavior is caused by internal and external factors. The same thing was pointed out by Ikhsan and Ishak (2005) that attribution theory studies the process of how a person interprets an event, reason or cause of behavior.

In this study, the researcher uses attribution theory because the researcher will conduct an empirical study to determine the factors that affect the auditors' ability to detect fraud, especially on the personal characteristics of the auditors themselves. Basically, the ability of auditors to detect fraud is good or bad, presumably in the personal characteristics of the auditor and from outside the auditor's personal. It is not easy for auditors to detect fraud (Koroy, 2008).

#### *B. Affective Event Theory*

Affective Events Theory (AET), a theory developed by psychologists Howard M. Weiss and Russell Cropanzano in 1996 which explains how employee performance and satisfaction are influenced by emotions and moods. Affective events theory (AET) begins by recognizing that emotion is a response to events in the work environment. The work environment includes all the things that surround the job such as tasks, levels of autonomy and job demands. This environment creates work events that can be bickering, excitement or both. These work events trigger positive or negative emotional reactions, but their personality and moods influence them to respond to these events with greater or less intensity. People who score low on emotional stability are more likely to react strongly to negative events. Emotions can affect performance and satisfaction (Robbins and Judge, 2008 in Mamesah, 2016).

In this study, researchers used the affective events theory (AET) because researchers will conduct empirical studies to find out whether emotional intelligence can moderate the ability of auditors to detect fraud, especially in the personal characteristics of the auditors themselves. Because emotional intelligence can affect individual behavior in overcoming problems that arise in oneself, including in relation to work.

#### *C. Auditor Ability to Detect Fraud*

Fraud (fraud) and error (error) is very different, what distinguishes it is the underlying action, whether the action was carried out intentionally or not. If the action is carried out deliberately, it is called fraud and if the action is carried out accidentally, it is called an error (Prasetyo, 2015). According to Anggriawan (2014) that the ability to detect fraud is a skill or expertise possessed by auditors to find indications of fraud. Detecting fraud is an effort to obtain an adequate initial indication of the act of fraud, as well as to narrow the space for the perpetrators of fraud. Meanwhile, according to Francisco et al., (2019), the ability of auditors to detect fraud is the skill or expertise of an auditor to detect

whether there is fraud in the financial statements. According to Fullerton and Durtschi (2004), measuring the ability to detect fraud can be seen in terms of fraud symptoms.

#### *D. Competence*

According to Agusti and Putri (2013), the competence of auditors is auditors who with sufficient and explicit knowledge and experience can carry out audits objectively, carefully and thoroughly. Meanwhile, according to Umar et al., (2019), internal auditors are asked to demonstrate the knowledge, skills and other competencies needed to carry out their duties and responsibilities. The internal audit activity must have or acquire mandatory knowledge, skills and other competencies to carry out its responsibilities.

According to Sukriah (2009) competence is the qualification needed by auditors to carry out the audit correctly, which is measured by personal quality indicators (having curiosity, thinking about subjective findings, and being able to work together in a team), general knowledge (Having the ability to review, have the ability to understand organizations, have knowledge of auditing and the public sector, and have knowledge of accounting) and special skills (Have interview skills, understand statistics, and have the ability to make reports).

#### *E. Independence*

According to Al-Khaddash et al., (2013) states that independence is an individual's ability to behave based on integrity and objectivity. Integrity and objectivity are the most basic things that must be owned by an auditor. Integrity is an auditor who works impartially, is honest and presents facts as they are. According to Mulyadi (2014) states that independence means a mental attitude that is free from influence, not controlled by other parties, not dependent on others. Independence also means the existence of honesty within the auditor in considering facts and the existence of objective, impartial considerations within the auditor in formulating and expressing his opinion. Meanwhile, according to Irawan et al., (2019) is the mental attitude of auditors who are free from influence, not controlled by other parties and do not depend on others in carrying out the audit. According to Irawan et al., (2018) to measure auditor independence, three indicators can be used, namely free from client pressure, independence in conducting audits, and independence in submitting audit reports.

#### *F. Time Budget Pressure*

According to Hussin et al (2017) Time budget pressure occurs when the amount of time budgeted for completing the audit is less than the actual time needed to complete the work. According to Rosiana et al., (2019) that time budget pressure is a condition when auditors are under pressure to be able to complete their audit assignments according to the agreed / determined time budget. The indicators for measuring the time budget pressure variable are adopted from Anggriawan's (2014) research, namely the functional type states that the attitude of auditors who use audit time and the dysfunctional type states that the auditor's attitude

reduces attention to the qualitative aspects of the indication of misstatements.

#### G. Workload

Workload is the amount of work a person has to do. According to Sihombing et al. (2019) Workload is the number of activities or tasks that must be completed by an auditor within a certain period under normal conditions as measured by the day or length of the audit is carried out. According to Nasution and Fitriani (2012), the workload of auditors can be seen from the large number of clients that must be handled by an auditor or the auditor's limited time to carry out the audit process. According to Irawan et al., (2019) stated that the workload is measured by the average number of audit assignments performed by auditors for one year. To measure workload indicators, according to Yatuhidika (2016) in Gizta et al., (2019) there are two, namely demands in work. and the work capacity charged.

#### H. Emotional Intelligence

According to Khairat (2017) that emotional intelligence is the ability to face frustration, the ability to control emotions, the spirit of optimism and the ability to build relationships with other people. Someone with the effective use of emotions in building productive relationships in achieving a successful performance. Emotional intelligence (Emotional Quotient) is the ability to recognize feelings of yourself and other people's feelings, motivate yourself, and manage emotions well in yourself and in relationships with others. The ability to complement and differ from pure academic ability, namely pure cognitive abilities as measured by the intellectual quotient (IQ) (Goleman, 2001). To measure emotional intelligence indicators refer to Imelda (2013) which reveals four indicators to measure respondents' perceptions of emotional quotient, namely: (1) self-awareness, (2) self-control, (3) motivation, (4) social skills.

### III. CONCEPTUAL FRAMEWORK AND HYPOTHESIS

Attribution theory explains that a person's behavior is influenced by internal, external, and both factors. It can be said that in this theory, it explains the things that encourage individual behavior both from within themselves and from outside to make efforts to improve their performance in order to achieve goals.

The ability to detect fraud is defined as a skill or expertise that the auditor possesses to find indications of fraud. The auditor's ability to detect fraud actually shows the quality of an auditor. Namely the quality of the auditor in explaining the existence of a financial report that is presented by the company or organization by identifying and proving the fraud.

Competence is a qualification needed by an auditor to carry out an audit properly. In conducting an audit, an auditor must have good personal quality, adequate knowledge, and special expertise in his field.

Independence is a mental attitude that the auditor has to be impartial in conducting an audit. so that it does not harm any party. The independence attitude is needed by the auditor so that he is free from the interests and pressures of any party, so that the auditor can detect the presence or absence of fraud in the audited financial statements, and after the fraud is detected, the auditor is not involved in securing the fraudulent practice.

Time budget pressure is a time constraint that may arise from the limited resources allocated to carry out a task. This is one type of pressure that has the potential to reduce auditors' control over the work environment.

Excessive workload for auditors due to the large number of audit tasks can reduce the ability of auditors to detect errors or fraud so that the resulting audit quality is lower. The workload is not always a reason for the auditor not to be able to detect fraud due to the professional responsibilities that the auditor must carry out.

The performance of auditors is not only seen from the perfect work ability, but also the ability to master and manage oneself as well as the ability to build relationships with others. This ability is called emotional intelligence which will have an influence from within a person. Related to emotional intelligence in acting, a person will know to place oneself in a social environment, understand how to act in everyday life.

The conceptual framework is a chart that describes the relationship between the variables in the study. The variables used in this study are the dependent variable, independent variable and moderating variable. The conceptual framework in this study can be seen as follows;



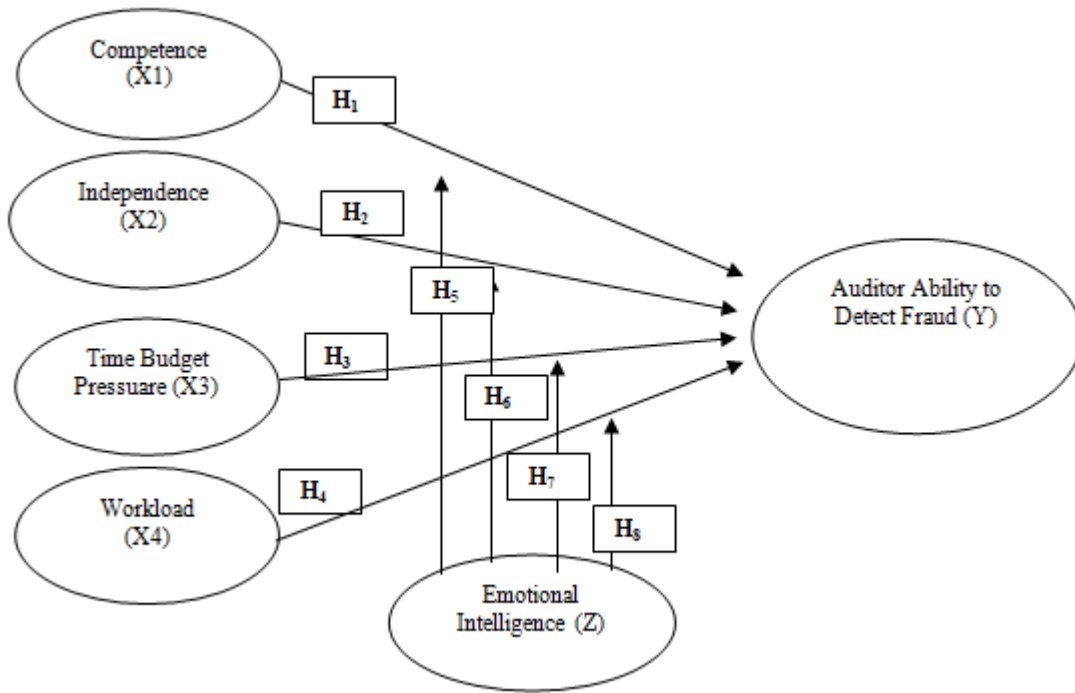


Fig 1. Conceptual Framework

**A. The Effect of Competence on the Auditor's Ability to Detect Fraud**

In attribution theory, it explains the factors that cause a thing to happen whether it occurs due to external or internal factors. In internal factors, namely auditor competence, auditor competence is the ability of an auditor to examine financial statements, where the competence of auditors is an auditor who has knowledge and experience in auditing financial statements. When auditors have the ability and expertise, an auditor will not find it difficult when examining financial statements.

An attitude of competence is needed so that auditors can quickly detect and have the right to exist or not of fraud and the engineering tricks used to commit such fraud. The expertise that the auditor can make more sensitive (sensitive) to an act of fraud. According to Agusti and Putri (2013), the competence of auditors is auditors who with sufficient and explicit knowledge and experience can carry out audits objectively, carefully and thoroughly. Based on this, it can be formulated the following hypothesis:

*H1: Competence has a positive effect on the ability of auditors to detect fraud.*

**B. The Effect of Independence on the Auditor's Ability to Detect Fraud**

In attribution theory, it explains the factors that cause a thing to happen whether it occurs due to external or internal factors. On the internal factor, namely independence, where independence reflects an impartial attitude and is not under the influence or pressure of certain parties in the decision-making process. According to Hartan, Hanum Trinanda & Waluyo (2016) in Larasati and Puspita sari (2019) stated that an auditor in carrying out his work is required to always be independent from any party. As an auditor, independence is an attitude that must be possessed, which means that an

attitude is not impartial in performing audit tasks. Users of financial statements believe that in performing their duties, auditors will be independent. The attitude of independence is the main basis for the trust of users of financial reports to the public accounting profession, where the honesty of an auditor is expected to consider facts and truths in formulating and expressing an opinion on a financial report and independence is one of the important factors to assess the quality of service quality of his work. . Based on this, it can be formulated the following hypothesis:

*H2: Independence has a positive effect on the auditor's ability to detect fraud.*

**C. The Effect of Time Budget Pressure on the Auditor's Ability to Detect Fraud**

In attribution theory, it explains the factors that cause a thing to happen whether it occurs due to external or internal factors. In external factors, namely time budget pressure, where time budget pressure is a form of pressure that arises from limitations on resources to perform and complete audit tasks where auditors are required to make efficiency on the time budget. The existence of time pressure forces auditors to complete tasks as quickly as possible according to the predetermined time budget. Of course, the implementation of audit procedures like this will not be the same result if the audit procedures are carried out in conditions without time pressure.

Given that each audit engagement has an agreed period of time (time budget), auditors are often constrained by the lack of time budget for the audit process. According to Rosiana et al., (2019) Time budget pressure is a condition when auditors are under pressure to be able to complete their audit assignments according to the agreed or determined time. Based on this, it can be formulated the following hypothesis:

*H3: Time Budget Pressure has a negative effect on the ability of auditors to detect fraud.*

*D. The Effect of Workload on the Auditor's Ability to Detect Fraud*

In attribution theory it is explained that a person's behavior is influenced by internal factors and external factors. Internal factors are factors that originate within a person while external factors are factors that come from outside such as job difficulties (Mindarti, et al., 2016). The external factor is workload.

Workload is the amount of work a person has to do in a certain period of time so that it can affect the auditor's ability to detect fraud. When the auditor's workload is high and there are many tasks that must be completed, the auditor is not maximal in carrying out the examination. According to Ambar (2006) in Molina and Wulandari (2018) workload is the number of tasks with responsibilities that the organization or its units must carry out in a certain unit of time and number of manpower (man-hours). According to Nasution and Fitriani (2012), the workload of auditors can be seen from the large number of clients that must be handled by an auditor or the auditor's limited time to carry out the audit process. Based on this, it can be formulated the following hypothesis:

*H4: Workload has a negative effect on the ability of auditors to detect fraud.*

*E. The Role of Emotional Intelligence in Moderating the Effect of Competence on the Auditor's Ability to Detect Fraud*

Someone who can control their emotions well will be able to produce good performance as well. So the results obtained show that employees who have a high level of emotional intelligence will produce better performance which can be seen from how the quality and quantity provided by these employees (Tarmizi et al., 2012). Therefore, competence is needed. In the first general standard statement in the Government Internal Audit Standards regarding the description of auditor competence, namely that auditors must have the education, knowledge, expertise and skills, experience, and other competencies needed to carry out their responsibilities as an auditor.

Emotional intelligence (Emotional Quotient) is the ability to recognize feelings of yourself and the feelings of others, motivate yourself, and manage emotions well in yourself and in relationships with others. The ability to complement and differ from pure academic ability, namely pure cognitive abilities as measured by the intellectual quotient (IQ) (Goleman, 2001). Emotional intelligence means not only being friendly, but also assertiveness at times which may be unpleasant but reveals the truth. And someone with high emotional intelligence will be more skilled at knowing which one is true regarding the client's financial statements which will later affect the auditor's opinion so competence is needed.

*H5: Emotional Intelligence moderates the effect of competence on the ability of auditors to detect fraud.*

*F. The Role of Emotional Intelligence in Moderating the Effect of Independence on the Auditor's Ability to Detect Fraud*

Independence can be interpreted as being impartial, free from conflicts of interest and objective in carrying out an audit. Independence has an important effect as the main basis for auditors to be trusted by the general public. If the internal auditor cannot take an independent stance, it will be difficult for the auditor to prevent fraud. According to Trihandiri (2005), emotional intelligence is the ability to use emotions effectively in managing oneself and positively influencing relationships with others. When self-management negatively affects relationships with others, an auditor will be questioned about his independence in examining financial statements.

*H6: Emotional intelligence moderates the effect of independence on the ability of auditors to detect fraud.*

*G. The Role of Emotional Intelligence in Moderating the Effect of Time Budget Pressure on the Auditor's Ability to Detect Fraud*

Time pressure can cause stress due to imbalance of duties and time available and affect the ability of auditors. According to Goleman in Noor and Sulistyawati (2011), emotional intelligence is an emotional skill which includes the ability to control yourself and has endurance when facing obstacles, is able to control impulses and is not easily satisfied, is able to regulate mood and is able to manage anxiety so as not to disturb ability to think, able to empathize and hope. So that someone who has emotional intelligence will be able to place himself and act well. Therefore, auditors who have good emotional intelligence will not be affected by time pressures that cause stress which impacts their ability to detect fraud.

*H7: Emotional intelligence moderates the effect of time budget pressure on the auditor's ability to detect fraud.*

*H. The Role of Emotional Intelligence in Moderating the Effect of Workload on the Auditor's Ability to Detect Fraud*

According to Dhanita (2010), workload is a number of activities that require mental processes or abilities that must be completed within a certain period of time, both physically and psychologically. Psychologically, emotional intelligence is needed, if the level of workload is very high so that it can cause stress, emotional intelligence can control oneself and regulate the mood. Wijayanti (2012) states that emotional intelligence is an emotional skill which includes the ability to control yourself and have endurance when facing obstacles, be able to control impulses and not get complacent, be able to regulate mood and be able to manage anxiety so as not to interfere with thinking skills, able to empathize and hope. And according to Khairat (2017) that emotional intelligence is the ability to face frustration, the ability to control emotions, the spirit of optimism and the ability to build relationships with others. So that someone who has emotional intelligence will be able to place himself and act well.

*H8: Emotional intelligence moderates the effect of workload on the ability of auditors to detect fraud.*

**IV. RESEARCH METHODOLOGY**

The research design used in this study is a causal research (causal) or causal relationship. Researchers use this research design to determine whether competence, independence, time budget pressure, and workload as independent variables affect the ability of auditors to detect fraud as the dependent variable, and whether emotional intelligence can moderate competence, independence, time budget pressure, and workload have an effect. on the auditor's ability to detect fraud.

This research was conducted at the BPKP (Financial and Development Supervisory Agency) office of West Sulawesi Province. The research period is 1 month from July to August 2020.

The population in this study were 81 auditors at the Financial and Development Supervisory Agency (BPKP) of West Sulawesi Province. The method of determining the sample in this study is using purposive sampling method. The sample criteria used in this paper are:

The data collection method used in this study is by means of a field survey by distributing questionnaires to

auditors who work at BPKP West Sulawesi Province. The results of the questionnaire will provide an explanation from the respondents related to this study, then the results of the questionnaire are analyzed using the IBM SPSS Statistics 23 application.

The analysis model used to test the hypothesis is Moderated Regression Analysis (MRA). This regression analysis was carried out in two stages of testing. The first stage was multiple regression which was carried out without any moderating variables. The second stage is regression which is carried out with the interaction between the moderating variable and the independent variable.

**V. RESULTS**

*A. Descriptive Statistical Analysis of Research Variables*

The results of statistical analysis aim to provide an overview of the distribution of the results of distributing questionnaires regarding the research variables in particular on all indicators. In this study, descriptive statistics can be seen at the minimum, maximum, mean and standard deviation values. The descriptive statistics of the study are as presented in table 1

Table 1. Descriptive Statistics

Variable	N	Min	Max	Mean	Std. Deviation
Competence (X <sub>1</sub> )	50	3	5	4,31	0,49
Independence (X <sub>2</sub> )	50	3	5	4,43	0,39
Time Budget Pressure (X <sub>3</sub> )	50	2	5	3,76	0,62
Workload (X <sub>4</sub> )	50	2	5	3,36	0,87
Auditor Ability to Detect Fraud (Y)	50	3	5	4,21	0,44
Emotional Intelligence (Z)	50	2	5	4,06	0,58

Source: Data processed, 2020

*B. Reliability Test*

The reliability test in this study was carried out statistically by calculating the amount of Crobach's Alpha.

Reliability test is used to measure a questionnaire which is used as an indicator of the research variables. If the alpha coefficient is  $\geq 0.7$ , then the indicator used is reliable.

Table 2. Recapitulation of Reliability Testing

Variabel	Standar Koefisien Alpha	Cronbach's Alpha	Keterangan
Komptensi (X <sub>1</sub> )	0,70	0,905	Reliabel
Independensi (X <sub>2</sub> )	0,70	0,849	Reliabel
Tekanan Anggaran Waktu (X <sub>3</sub> )	0,70	0,861	Reliabel
Beban Kerja (X <sub>4</sub> )	0,70	0,938	Reliabel
Kemampuan Auditor Mendeteksi Kecurangan (Y)	0,70	0,906	Reliabel
Kecerdasan Emosional (Z)	0,70	0,946	Reliabel

Source: Data processed, 2020

Table 2.shows that the Cronbach's alpha value of all variables is greater than the standard coefficient alpha value of 0.7. This means that the instrument used in this study is reliable (reliable).

*C. Multiple Linear Regression Analysis*

Table 3 shows the results of the multiple linear regression model of the influence of competence (X1), independence (X2), time budget pressure (X3), and workload (X4) on the ability of auditors to detect fraud (Y)

Table 3. Non-Moderated Regression Analysis Test Results

Independent Variable	Coefficient	Beta	t-statistik	Prob.	Exp.
Konstanta	21,712		3,336	0,002	
Competence	0,396	0,361	3,136	0,003	Sig.
Independence	0,607	0,402	3,434	0,001	Sig.
Time Budget Pressure	-0,246	-0,228	-2,122	0,039	Sig.
Workload	-0,186	-0,241	-2,265	0,028	Sig.
$\alpha = 5\% = 0,05$					
R Square = 0,596					

Source: Data processed, 2020

Based on the results of the regression test above, a mathematical equation can be drawn up as follows:

$$Y = 21,712 + 0,396X1 + 0,607X2 - 0,246X3 - 0,186X4 + e... (1)$$

Based on table 3, the coefficient of determination R Square in model 1 shows a value of 0.596 or 59.6%. This means that the variable of the auditor's ability to detect fraud is influenced by 59.6% by competence (X1), independence (X2), time budget pressure (X3), and workload (X4) while the remaining 40.4% is influenced by other variables outside the variable. independent researched in this study.

*D. Moderated Regression Analysis*

Table 4 shows the results of the multiple linear regression model of the influence of competence (X1), independence (X2), time budget pressure (X3), workload (X4), emotional intelligence (Z), and the ability of auditors to detect fraud (Y).

Table 4 Regression Analysis Test Results After Moderation

Independent Variable	Coefficient	Beta	t-statistik	Prob.	Exp.
Konstanta	165,012		3,678	0,001	
X1*Z → Y	0,051	3,287	2,730	0,009	
X2*Z → Y	0,073	3,720	2,647	0,012	
X3*Z → Y	-0,060	-3,085	-2,961	0,005	
X4*Z → Y	0.030	1.567	2,111	0,041	
$\alpha = 5\% = 0,05$					
R Square = 0,771					

Source: Data processed, 2020

Based on the results of the regression test above, a mathematical equation can be drawn up as follows.

$$Y = 165.012 + 0.051X1.Z + 0.073X2.Z - 0.060X3.Z + 0.030X4.Z + e ... (2)$$

Based on table 5.14, the coefficient of determination R Square in model 2 shows a value of 0.771 or 77.1%. This means that the variable auditor's ability to detect fraud (Y) is influenced by 77.1% by competence (X1), independence (X2), time budget pressure (X3), and workload (X4) after being reacted with the emotional intelligence variable (Z). the remaining 22.9% is influenced by other variables outside the variables in this study.

**VI. DISCUSSION**

*A. Competence Has a Positive Effect on the Auditor's Ability to Detect Fraud*

Testing the competency variable on the auditor's ability to detect fraud produces a significant level of 0.003 and a regression coefficient of 0.396 which indicates that the relationship is positive. This means that the higher the competence of an auditor, the auditor's ability to detect fraud will increase, conversely, if the competence of an auditor is low, the lower the auditor's ability to detect fraud. Based on these results, the competency hypothesis has a positive effect on the ability of auditors to detect fraud is accepted.

The results of this study support the attribution theory which assumes that a person's performance and behavior can be influenced by his personal abilities that come from internal strength. Competence is part of an auditor's ability that can affect the ability to detect fraud. According to Sanjaya (2017) competency is a mandatory thing that must be owned by auditors because armed with competence will be able to maximize the ability of auditors, especially in terms of detecting fraud.

These results support the research conducted by research by Pratiwi et al., (2019), Rosiana et al., (2019), Widiyastuti and Pamudji (2009), and Simanjuntak (2015) which reveal that auditor competence has a positive effect on the ability of auditors to detect fraud.

*B. Independence has a positive effect on the ability of auditors to detect fraud*

Testing of the independence variable on the ability of auditors to detect fraud produces a significant level of 0.001 and a regression coefficient of 0.607 which indicates that the relationship is positive. This means that the higher the



independence of an auditor, the auditor's ability to detect fraud will increase, conversely, if the independence of an auditor is low, the lower the auditor's ability to detect fraud. Based on these results, the independence hypothesis has a positive effect on the ability of auditors to detect fraud is accepted.

The results of this study support the attribution theory which assumes that a person's performance and behavior can be influenced by his personal abilities that come from internal strength. independence is part of the ability in an auditor that can affect the ability to detect fraud. According to Pramana et al., (2016), the attitude of independence is one of the important things in the success of detecting fraud. The results of this study support the research of Andriyanti and Latrini (2019), Purba and Nuryanto (2019), and Widayastuti and Pamudji (2019) which state that independence has a positive and significant effect in detecting fraud.

#### *C. Time Budget Pressure has a negative effect on the ability of auditors to detect fraud*

Testing the time budget pressure variable on the auditor's ability to detect fraud resulted in a significant level of 0.039 and a regression coefficient value of -0.246 which indicated that the relationship was negative. This means that the higher the time budget pressure an auditor has, the auditor's ability to detect fraud will decrease, conversely, if the time budget pressure for an auditor is low, the auditor's ability to detect fraud will increase. Based on these results, the hypothesis of time budget pressure has a negative effect on the ability of auditors to detect fraud is accepted.

The results of this study support the attribution theory which explains that a person's behavior is determined by external factors such as time budget pressure. The very high time budget pressure that the auditor has will affect the ability to detect fraud. According to Florensia (2012), time budget pressures give bad results for auditor performance. Auditors tend to believe the information and statements of the auditee, because they work under tight and rigid time pressure. If an auditor is under a lot of pressure, it will reduce the quality results so that many transactions are missed or not tested. The results of this study are supported by research by Primasari et al., (2019), Dandi (2017), and Anggriawan who state that time budget pressure has a negative effect on the ability of auditors to detect fraud.

#### *D. Workload has a negative effect on the ability of auditors to detect fraud*

Testing the workload variable on the auditor's ability to detect fraud produces a significant level of 0.028 and a regression coefficient value of -0.186 which indicates that the relationship is negative. This means that the higher the workload of an auditor, the auditor's ability to detect fraud will decrease, on the other hand, if the workload of an auditor is low, the auditor's ability to detect fraud will increase. Based on these results, the workload hypothesis has a negative effect on the ability of auditors to detect fraud is accepted.

The results of this study support the attribution theory which explains that a person's behavior is determined by external factors such as workload. According to Dandi et al., (2017) in Larasati and Puspitasari (2019) states that to see the ability of an auditor to detect fraud can also be seen from the work load. However, it is known that workload is an obstacle that can reduce a person's ability to do his job. This is in line with the opinion of Liswan and Fitriany (2011) which states that high workload will cause fatigue and dysfunctional behavior, thereby reducing their ability to spot fraud. The results of this study are supported by research by Dandi (2017), Sari and Helamyunita (2018), Molina and Wulandari (2018), Anggriawan (2014), Arifuddin and Indrijawati (2018) and Larasati and Puspitasari (2019) which state that workload has a negative effect on ability. auditors in detecting fraud.

#### *E. Emotional Intelligence Moderates Competence against Auditor Ability to Detect Fraud*

The results of testing the emotional intelligence variable moderating the competence of the auditor's ability to detect fraud show a significance value of 0.009 and a regression coefficient of 0.051 which indicates that the relationship is positive. This shows that the higher the value of emotional intelligence affects, the higher the influence of competence on the ability of auditors to detect fraud. Based on this, the emotional intelligence hypothesis moderates the competence of the auditor's ability to detect fraud is accepted.

The results of this study indicate that emotional intelligence can significantly strengthen the influence of competence on the ability of auditors to detect fraud at BPKP West Sulawesi Province. This shows that the emotional intelligence possessed by auditors at BPKP West Sulawesi Province is quite good in competence so that it can strengthen the auditor's ability to detect fraud. With the meaning that, after the emotional intelligence variable interacts with competence, the resulting effect on the ability of auditors to detect fraud at BPKP West Sulawesi Province becomes stronger compared to this variable before interacting.

The results of this study are in line with the affective events theory which explains how employee performance and satisfaction (in this study are auditors) are influenced by emotions and moods. The higher the auditor's emotional intelligence, it will affect his performance so that the ability to detect fraud will increase. The findings of this study are consistent with the research of Durnila and Santoso (2018) that emotional intelligence strengthens the influence of competence on the ability of auditors to detect fraud. According to Tarmizi et al., (2012) stated that someone who can control their emotions well will be able to produce good performance too, the results obtained show that employees who have a high level of emotional intelligence will produce better performance which can be seen of how the quality and quantity that the employee provides. From that we need the competence in it. This is in line with Amilin's research (2017) which states that emotional intelligence as a moderate factor affects accountants' performance.

#### *F. Emotional Intelligence Moderates Independence of the Auditor's Ability to Detect Fraud*

The results of testing the emotional intelligence variable moderating the independence of the auditor's ability to detect fraud show a significance value of 0.012 and a regression coefficient value of 0.073 which indicates that the relationship is positive. This shows that the higher the value of emotional intelligence affects, the higher the influence of independence on the ability of auditors to detect fraud. Based on this, the emotional intelligence hypothesis moderates the independence of the auditor's ability to detect fraud is accepted.

The results of this study indicate that emotional intelligence can significantly strengthen the influence of independence on the ability of auditors to detect fraud at BPKP West Sulawesi Province. This shows that the emotional intelligence possessed by auditors at BPKP West Sulawesi Province is quite good in independence so that it can increase the ability of auditors to detect fraud. With the meaning that, after the emotional intelligence variable interacts with independence, the resulting effect on the ability of auditors to detect fraud at BPKP West Sulawesi Province becomes stronger than this variable before interacting.

The results of this study are consistent with research conducted by Purba and Nuryanto (2019) which states that emotional intelligence strengthens the effect of independence on the ability of auditors to detect fraud. According to Purba and Nuryanto (2019), emotional intelligence is closely related to the ability of auditors to manage emotions, to be trustworthy and to have vigilance and to be responsible for personal performance. When an auditor has good emotional intelligence, the auditor will be independent in facts, namely having honesty in himself and considering facts and there are objective considerations, being impartial in formulating and expressing his opinion.

#### *G. Emotional Intelligence Moderates Time Budget Pressure on Auditor Ability to Detect Fraud*

The results of testing the emotional intelligence variable moderate time budget pressure on the ability of auditors to detect fraud showed a significance value of 0.005 and a regression coefficient value of -0.060 which indicates that the relationship is negative. This shows that emotional intelligence does not affect the relationship between time budget pressure and the ability of auditors to detect fraud. Based on this, the emotional intelligence hypothesis moderates the time budget pressure on the auditor's ability to detect fraud is rejected.

The results showed that the proposed hypothesis 7 cannot be proven empirically so that the hypothesis is rejected. These results indicate that emotional intelligence cannot strengthen the effect of time budget pressure on the ability of auditors to detect fraud at BPKP West Sulawesi Province. This proves that the emotional intelligence possessed by BPKP auditors of West Sulawesi Province cannot influence time budget pressures in increasing the ability of auditors to detect fraud.

The findings of this study are consistent with ancient research and Nuryanto (2019) that emotional intelligence does not strengthen time pressure because there is no need to understand the emotions of the auditor or client. According to if an auditor is under a lot of pressure, it will reduce the results of the quality so that many transactions are missed or not tested.

#### *H. Emotional Intelligence Moderates Workload on Auditor's Ability to Detect Fraud*

The test results of the emotional intelligence variable moderate the workload on the auditor's ability to detect fraud, which shows a significance value of 0.041 and a regression coefficient value of 0.030 which indicates that the relationship is positive. This shows that the higher the value of emotional intelligence affects, the higher the effect of workload on the ability of auditors to detect fraud. Based on these results, the emotional intelligence hypothesis moderates the workload on the ability of auditors to detect fraud is accepted. The results of this study indicate that emotional intelligence can significantly strengthen the effect of workload on auditors' ability to detect fraud at BPKP West Sulawesi Province. This shows that the emotional intelligence possessed by the BPKP auditors of West Sulawesi Province is quite good in increasing the ability of auditors to detect fraud. With the meaning that, after the emotional intelligence variable interacts with the workload, the resulting effect on the auditor's ability to detect theft in the West Sulawesi BPKP becomes stronger than this variable before interacting.

The results of this study are in line with the affective events theory which explains how employee performance and satisfaction (in this study are auditors) are influenced by emotions and moods. The higher the auditor's emotional intelligence, it will affect his performance so that the ability to detect fraud will increase. Menururt Dandi et al., (2017) in Larasati and Puspitasari (2019) state that to see an auditor's ability to detect fraud can also be seen from the work load. It is known that a very high workload will make work complex so that someone will experience stress. With a very high workload and stress for auditors so that the work becomes complex, it will affect their ability to detect losses. Therefore, auditors with high workloads must have high emotional intelligence in order to reduce stress from their workloads.

The findings of this study are consistent with the opinion of Uno (2010) in Cahyani et al (2017) The more complex a job is caused by workload, the more important emotional intelligence is. Results of research conducted by Resmawati (2015) Emotional intelligence affects the ability of auditors to detect fraud. Therefore emotional intelligence is needed in reducing the workload of auditors. According to Wijayanti (2012) emotional intelligence is the capability in managing our responses and emotions when dealing with other people, situations, interaction problems, and stressful conditions, so as to get effective results or our understanding of others so that we can manage all situations and interact bias. in a win-win way.

## VII. CONCLUSION

### A. Conclusion

Based on the results of research and discussion, the following conclusions were obtained:

1. Competence has a positive effect on the ability of auditors to detect fraud.
2. Independence has a positive effect on the ability of auditors to detect fraud.
3. Time budget pressure has a negative effect on the ability of auditors to detect fraud.
4. Workload negatively affects the ability of auditors to detect fraud.
5. Emotional intelligence can moderate the competence of the auditor's ability to detect fraud.
6. Emotional intelligence can moderate the independence of the auditor's ability to detect fraud.
7. Emotional intelligence can moderate time budget pressure on the auditor's ability to detect fraud.
8. Emotional intelligence can moderate the workload of the auditor's ability to detect fraud.

### B. Research Limitations

This research was conducted due to several limitations in the quality of the research data. These limitations include:

1. This study shows the Rsquare value of 0.596 or 59.6%. These results indicate that the variable of the auditor's ability to detect fraud is influenced by 59.6% by competency variables, independence, time budget pressure, and workload. The difference between R Square is 40.4% and is influenced by other variables outside the independent variables studied in this study. . So that it can be used as material for consideration for further research.
2. The questionnaire used in this study is not independent of perceptual bias because there is a possibility that the respondent did not fill out the questionnaire in real circumstances.

### C. Suggestions

Based on the results of the above conclusions, suggestions from the researcher can be submitted, namely as follows.

1. For auditors at the West Sualwesi Province BPKP office. Based on the research results, it is suggested to improve competence and independence as well as minimize work pressure so that the auditor's ability to detect fraud is higher.
2. For Other Researchers. Further researchers are advised that if you want to do research similar to this research, you should add or consider other variables that can be used to review the factors that affect the ability of auditors to detect fraud and use different research methods, for example qualitative research methods or mixed methods between qualitative and quantitative. And in data processing, apart from using SPSS, you can also use Partial Least Square (PLS).

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