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ENHANCING AUDIT QUALITY: HOW FRAUD DETECTION MEDIATES PERSONALITY TRAITS AND TIME PRESSURE

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Abstract

Audit quality remains a critical concern in the public sector as recurring audit failures continue to raise questions about auditors' ability to detect misstatements and fraud. This study examines how internal auditor characteristics and external working conditions influence audit outcomes by analyzing the role of fraud detection as a mediating variable between personality traits, time pressure, and audit quality. Using a quantitative approach, data were collected from 369 public sector auditors at the Audit Board of the Repubic of Indonesia and analyzed using PLS-SEM. The results show that personality traits and time pressure both have a significant positive influence on fraud detection, and fraud detection itself significantly improves audit quality. Mediation analysis further confirms that fraud detection partially mediates the relationship between personality traits and audit quality, as well as the relationship between time pressure and audit quality. These findings reinforce Attribution Theory by demonstrating that auditors' behaviors are shaped by the interaction between individual dispositions and situational pressures. Practically, the study highlights the importance of competency development, personality-aligned recruitment, and structured workload governance. Future research is recommended to incorporate audit-technology-related variables such as data analytics capability and digital auditing tools to better capture emerging dynamics in fraud-oriented audit performance.

Keywords: Personality traits; Time pressure; Fraud detection; Audit quality.

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INTRODUCTION

Concerns over audit failures in the public sector have increasingly attracted global academic and regulatory attention. In recent years, cases of misstatement, weak internal controls, and undetected fraud within government institutions have raised questions regarding auditors' ability to ensure transparency and protect public resources (Boufounou et al., 2024; Pakaya, 2025; Zhang & Shailer, 2021). International evidence further indicates recurring audit quality issues related to documentation, risk assessment, and stakeholder pressures that may compromise audit rigor (Che et al., 2023). Similar concerns have emerged in Indonesia, where weaknesses in fraud prevention and detection mechanisms continue to reflect gaps in public sector control systems despite ongoing audit processes (Hana & Prabowo, 2025).

Empirical evidence from Indonesia's national audit reports further illustrates the magnitude of this challenge. According to the Ikhtisar Hasil Pemeriksaan Semester (IHPS) I Tahun 2024, the Audit Board of the Republic of Indonesia (BPK) completed 738 audit reports and identified fiscal inefficiencies and ineffectiveness amounting to Rp1.55 trillion, alongside Rp644 billion in state losses related to corruption findings (Badan Pemeriksa Keuangan Republik Indonesia, 2024). However, only 78 percent of BPK recommendations issued between 2005 and Semester I 2024 had been fully implemented, indicating unresolved weaknesses in follow-up mechanisms. More recently, IHPS I Tahun 2025 reported state financial recoveries of Rp69.21 trillion, while unresolved state losses from 2005–2024 still amounted to Rp1.92 trillion or 33.70 percent of total assessed damages (Badan Pemeriksa Keuangan Republik Indonesia, 2025). These findings suggest that audit quality in the Indonesian public sector remains a critical issue, particularly regarding fraud detection, enforcement, and accountability.

Audit quality represents a critical foundation for ensuring accountability, transparency, and trust in public financial reporting. In modern accounting practice, auditors are not only expected to possess strong technical skills (Feliciano & Quick, 2022), but also demonstrate independence, professionalism, and behavioral resilience shaped by psychological and situational characteristics (Damayanti, 2021; Suryarini et al., 2022). The need for high-quality audits continues to escalate as auditors are required to detect material misstatements in accordance with auditing standards (Saraswati & Latrini, 2023), while personality traits influence professional skepticism and judgment accuracy (Moradi et al., 2024). At the same time, time pressure remains a recurring challenge in audit environments and has been shown to trigger stress and impair decision-making, demonstrating the interaction between internal dispositions and external working conditions in shaping audit quality outcomes (Cahyani et al., 2022; Fauzan et al., 2021).

Personality traits, particularly those reflected in the Big Five Model, have received substantial attention in behavioral accounting research. Conscientiousness has been linked to diligence, organization, and ethical orientation, enabling auditors to systematically evaluate audit evidence (Moradi et al., 2024; Saraswati & Latrini, 2023). Openness fosters critical thinking and adaptive reasoning when dealing with complex audit issues (Elsayed & Hassan, 2024; Saraswati & Latrini, 2023), while extraversion enhances communication effectiveness with clients and audit teams (Chen et al., 2023; Moradi et al., 2024). Agreeableness supports ethical judgment and reduces interpersonal conflict during audit engagements (Chen et al., 2023; Saraswati & Latrini, 2023), whereas high neuroticism increases sensitivity to stress and may reduce professional skepticism

(Moradi et al., 2024; Noegroho et al., 2025). These findings indicate that personality differences may lead to inconsistent audit quality, particularly in high-pressure audit contexts.

Beyond personality, time pressure represents an unavoidable external factor shaping audit behavior. Time pressure arises when the allocated audit hours are insufficient to complete required procedures thoroughly (Faisal & Afra, 2024). While time constraints may motivate efficiency and encourage auditors to remain focused (Gizta & Hasnarika, 2023), excessive pressure may lead to emotional strain, premature sign-offs, reduced testing scope, and lower audit quality (Cahyani et al., 2022). Nevertheless, appropriate time management and pressure tolerance may support auditors in effectively evaluating risk indicators and potential fraud symptoms (Valentino et al., 2024), suggesting a nuanced role of time pressure in audit performance.

Fraud detection capability plays a pivotal role in bridging the relationship between auditors' behavioral characteristics, time-related working conditions, and audit outcomes. Auditors capable of identifying fraud signals are better positioned to recognize red flags linked to incentive, opportunity, and rationalization patterns, which underpin fraudulent behavior (Janrosl et al., 2025; Wurangian & Paputungan, 2024). Effective fraud detection contributes to more reliable audit opinions and strengthens judgment quality, thereby reinforcing trust in audit results (Razak et al., 2022; Safitri & Ratnawati, 2025). Accordingly, fraud detection may serve as an intervening mechanism that explains how internal and external audit-related factors translate into higher or lower audit quality.

Prior studies have examined the direct influence of personality traits on audit quality. Earlier findings indicate that openness positively affects audit performance (Damayanti, 2021; Moradi et al., 2024; Saraswati & Latrini, 2023; Suryarini et al., 2022; Yahya et al., 2021), though some studies reported non-significant results (Krisnia & Aligarh, 2022). A consistent positive effect has been found for conscientiousness (Krisnia & Aligarh, 2022; Moradi et al., 2024; Saraswati & Latrini, 2023; Suryarini et al., 2022; Yahya et al., 2021), yet contrasting evidence has also emerged (Damayanti, 2021). Results for extraversion and agreeableness similarly remain mixed, ranging from positive to insignificant associations across contexts (Krisnia & Aligarh, 2022; Moradi et al., 2024; Saraswati & Latrini, 2023; Suryarini et al., 2022). Meanwhile, neuroticism is predominantly associated with negative outcomes, although inconsistencies persist across studies (Krisnia & Aligarh, 2022; Moradi et al., 2024; Saraswati & Latrini, 2023). Comparable inconsistencies also appear in findings on time pressure, which may improve efficiency under controlled conditions (Faisal & Afra, 2024; Saputro & Mappanyukki, 2022) but may reduce audit rigor when excessive (Cahyani et al., 2022; Faisal & Afra, 2024). At the same time, fraud detection has consistently demonstrated strong relevance to producing accurate and credible audit outcomes (Janrosl et al., 2025; Razak et al., 2022; Safitri & Ratnawati, 2025; Wurangian & Paputungan, 2024).

Despite these insights, existing research on audit quality reveals several notable limitations that this study seeks to address. First, prior studies predominantly conceptualize personality traits and time pressure as direct predictors of audit quality, while largely neglecting the potential mediating mechanisms that explain how these antecedents translate into audit performance outcomes (Krisnia & Aligarh, 2022; Yahya et al., 2021). The absence of mediation testing leaves a theoretical gap in understanding the behavioral pathway from individual and situational factors to audit quality. Second,

personality traits in prior audit studies are frequently examined on a trait-by-trait basis—assessing openness, conscientiousness, or extraversion in isolation—rather than treating the Big Five as a unified dispositional construct, which limits the generalizability of findings across diverse auditor profiles (Moradi et al., 2024; Saraswati & Latrini, 2023). Third, while fraud detection has been consistently identified as a critical audit competency, its role as an intervening variable linking behavioral antecedents to audit quality outcomes has received limited empirical attention; most studies position fraud detection as either a dependent or independent variable rather than a mediator (Janrosl et al., 2025; Wurangian & Paputungan, 2024). Fourth, the majority of existing studies are conducted in private sector or mixed audit contexts, with limited focus on public sector auditors who operate under distinct regulatory pressures, institutional accountability structures, and stakeholder expectations particularly in the context of supreme audit institutions such as BPK (Hariyani et al., 2024). These limitations collectively highlight the need for an integrative model that examines fraud detection as a mediating pathway through which both individual personality dispositions and situational time-related pressures shape audit quality in the public sector.

This research offers a novel integrative model that connects internal auditor attributes and external audit conditions to audit quality through fraud detection as a mediating variable. This framework aligns with calls for research that integrates time-related stressors (Saraswati & Latrini, 2023), incorporates mediating mechanisms in behavioral audit models (Krisnia & Aligarh, 2022; Yahya et al., 2021), and refines fraud detection measurement approaches (Almalki et al., 2025). Furthermore, the study extends prior work by (Wurangian & Paputungan, 2024), which examined the link between fraud detection and audit quality but did not consider antecedent behavioral factors. Focusing on public sector auditors employed by the Audit Board of the Republic of Indonesia (BPK), who operate under strict regulations and high stakeholder expectations, this research contributes both theoretically and practically. The findings are expected to enrich behavioral audit literature and provide actionable implications for BPK, particularly relating to competency development, recruitment strategies based on personality suitability, and workload governance to support high-quality public audit performance.

LITERATURE REVIEW

Attribution Theory explains how individuals interpret situations and translate those interpretations into behavioral responses. The theory was first introduced by Heider (1958), who distinguished between internal attributions, derived from personal factors such as ability, personality, and motivation, and external attributions, derived from situational pressures and environmental conditions. This distinction established the concept of locus of causality, referring to whether behavior is perceived as originating from the individual or the environment. Kelley (1973) later expanded the theory through the covariation model, emphasizing consistency, consensus, and distinctiveness in causal judgments. Furthermore, Weiner (1985) refined the framework by introducing stability and controllability dimensions, demonstrating that attributional perceptions influence motivation, emotions, and behavioral performance outcomes.

According to this theory, one's behavior is shaped by a combination of internal forces, such as personality traits, motivation, abilities, and psychological strength, and external forces, including task difficulty, situational pressures, and social expectations (Malle, 2022). In the auditing context, Attribution Theory suggests that when auditors encounter

anomalies, ambiguity, or red flags during audit procedures, their behavioral responses—whether investigative, skeptical, or dismissive—are influenced by how they attribute the cause of those signals (Arifin, 2022; Hariyani et al., 2024; Janrosl et al., 2023). Personality traits, as an internal driver, influence how auditors assign meaning to uncertain evidence, process information, and maintain skepticism (Chen et al., 2023), while time pressure represents an external stimulus that can alter cognitive processing, prioritization, and decision strategies during audit execution (Mocadlo, 2022). Thus, fraud detection behavior in auditing is not merely a technical activity but a cognitive attribution process shaped by the interaction between dispositional characteristics and environmental conditions.

Personality Traits and Fraud Detection

Personality traits shape how auditors interpret audit evidence, respond to uncertainty, and attribute irregularities to intentional misconduct or benign error, which aligns with the foundational logic of Attribution Theory. When auditors encounter ambiguous transactions or financial inconsistencies, their internal dispositions guide attributional judgments—determining whether such signals are viewed as potential fraud cues or normal variations in operational reporting (Janrosl et al., 2023). Supporting this mechanism, the Trait Activation Theory posits that personality characteristics become behaviorally expressed when situational demands provide relevant cues. Fraud detection tasks, which require analytical reasoning, ethical judgment, resilience, and communication, activate personality-driven responses that influence how auditors evaluate anomalies and construct fraud hypotheses.

In this context, the Big Five Personality Framework provides empirical grounding for how personality traits enhance fraud detection capability. Auditors with higher openness to experience tend to be inquisitive, adaptive, and creative when addressing incomplete information or complex audit environments (Saraswati & Latrini, 2023). Their willingness to explore alternative explanations and evaluate evidence from multiple angles enhances professional skepticism and supports more effective anomaly recognition (Yahya et al., 2021). Meanwhile, conscientious auditors demonstrate persistence, discipline, and strong adherence to audit standards, making them more systematic when tracing inconsistencies and verifying evidence. Their diligence supports thorough fraud investigation, reduces premature judgment, and strengthens audit rigor (Moradi et al., 2024).

Similarly, extraversion contributes to fraud detection by facilitating communication-driven investigative behavior. Extraverted auditors engage more confidently in inquiry, negotiation, and challenge processes, allowing them to gather deeper contextual information from management and stakeholders—critical for identifying concealed fraud signals (Janrosl et al., 2023; Saraswati & Latrini, 2023). Agreeableness, when balanced with professional skepticism, encourages ethical reasoning, collaborative information exchange, and empathetic evaluation without compromising independence (Noegroho et al., 2025). This disposition supports ethical vigilance and reduces interpersonal barriers during fraud assessment (Moradi et al., 2024). Finally, emotional stability (inverse neuroticism) enhances auditors' ability to maintain cognitive clarity under pressure (Balboula & Elfar, 2026). Emotionally stable auditors are less prone to anxiety-driven avoidance or cognitive fatigue, allowing them to sustain analytical accuracy even under uncertainty or demanding audit deadlines (Saraswati & Latrini, 2023). Therefore, auditors

with stronger and more constructive personality profiles are likely to demonstrate superior fraud detection performance. Samagaio & Felício (2022) found that agreeableness, conscientiousness, and openness strengthen professional skepticism, while Yusnaini et al. (2025) showed that openness, conscientiousness, and emotional stability enhance fraud detection capability, indicating that personality traits support auditors in identifying fraudulent signals.

H_1: Personality traits positively influence fraud detection.

Time Pressure and Fraud Detection

Time pressure represents an external situational force that can influence auditors' judgment and behavior, consistent with Attribution Theory, which posits that external factors such as task difficulty, workload, and environmental constraints shape how individuals respond to information and make decisions (Mocadlo, 2022). In auditing, time pressure is an inherent condition due to strict reporting deadlines, limited resource allocation, and regulatory expectations that require timely opinion issuance (Nehme et al., 2022). When perceived as a manageable challenge rather than a hindrance, time pressure can enhance auditor focus, strengthen prioritization, and accelerate cognitive processing used to detect fraud signals (Samagaio et al., 2025). Ali Al-Rawashdeh et al. (2024) found that professional commitment and skepticism determine whether time pressure improves or reduces audit performance.

Recent findings indicate that auditors working under structured and reasonable time constraints tend to perform more efficiently and become more aware of high-risk indicators that require immediate attention (Saputro & Mappanyukki, 2022). Time pressure has also been found to encourage auditors to engage in more targeted inquiries and reduce unnecessary procedures, resulting in more focused fraud risk evaluation (Faisal & Afra, 2024). Furthermore, when auditors perceive time pressure as a motivating external condition, it can strengthen their professional responsiveness, allowing them to detect fraud more effectively (Cahyaningtias & Kuntadi, 2025). In addition, prior evidence demonstrates that time-bound audit environments may enhance cognitive engagement and the application of professional skepticism (Ghani et al., 2022). So, time pressure is viewed not as a barrier to audit performance but as an external condition capable of directing auditors' attention toward critical audit issues particularly fraud indicators.

H_2: Time pressure positively influences fraud detection.

Fraud Detection and Audit Quality

Fraud detection capability is a critical component of audit performance and reflects the auditor's competence in identifying, assessing, and responding to indicators of financial manipulation (Khaksar et al., 2022). Within the perspective of Attribution Theory, fraud detection represents a behavioral expression shaped by the auditor's internal evaluations and situational cues (Wahidahwati & Asyik, 2022). When auditors attribute anomalies or irregularities as potential fraud rather than random error, they are more likely to apply heightened skepticism, expand testing procedures, and exercise stronger professional judgment (Verwey & Asare, 2022). Fraud detection therefore serves not only as a technical skill but as a cognitive appraisal and response process that influences how evidence is interpreted and incorporated into audit conclusions.

Recent studies underscore that auditors who possess strong fraud detection capabilities are more effective in identifying red flags, recognizing unusual transaction patterns, and detecting intentional misstatements early in the audit cycle, reducing the likelihood of material misstatements persisting into the final report (Razak et al., 2022). Fraud-sensitive auditors are also better equipped to challenge management explanations, evaluate the reliability of evidence, and modify audit strategies when encountering risks that deviate from expectations (Janrosl et al., 2025). Riadi et al. (2025) found that high audit quality strengthens fraud detection capability, reinforcing detection-oriented audit behavior systematically. Furthermore, fraud detection competence has been associated with improved professional judgment, stronger ethical stance, and more accurate audit outcomes, particularly in environments with heightened fraud vulnerability (Safitri & Ratnawati, 2025). In line with this, auditors who demonstrate enhanced fraud detection skills are perceived as more credible and trustworthy by stakeholders, as their audit reports provide stronger assurance and greater protection against financial misreporting (Wurangian & Paputungan, 2024). Collectively, existing evidence indicates that fraud detection functions as a determinant of audit credibility, judgment accuracy, and stakeholder confidence.

H_3: Fraud detection positively influences audit quality.

The Mediating Role of Fraud Detection

Fraud detection serves as a behavioral mechanism that links auditors' internal dispositions and external conditions to the final audit outcome. Based on Attribution Theory, auditors' behavior is formed through the interaction of internal forces, such as personality-driven judgment styles and motivation, and external forces, such as workload demands or time constraints (Almalki et al., 2025; Malle, 2022). However, these forces do not directly translate into audit performance unless auditors cognitively interpret audit cues and respond with fraud-sensitive actions. In this context, fraud detection becomes the operational pathway through which personality traits and time pressure influence audit quality.

Studies indicate that enhanced fraud detection capability strengthens the pathway from psychological and environmental antecedents to audit judgment outcomes, suggesting that detecting anomalies is central to translating individual competence and audit conditions into higher-quality audit results. For instance, auditors with higher preparedness and task responsiveness demonstrate better fraud-related decision accuracy, suggesting that fraud detection acts as the functional output of both individual traits and contextual influences (Almalki et al., 2025). Similarly, auditors under structured time constraints tend to demonstrate better focus, evaluation discipline, and fraud-responsive reasoning, which ultimately improves final audit outcomes such as accuracy and reporting reliability (Saputro & Mappanyukki, 2022). Studies also show that time pressure strengthens judgment focus and increases urgency-driven assessment, providing auditors with clearer fraud-sensitive prioritization patterns during audit execution, which positively contributes to decision quality (Wahyuni & Isniawati, 2021). Fraud detection has been shown to become more effective when auditors' knowledge, experience, and task engagement align with behavioral triggers from their work environment, which reinforces its mediating position between both antecedent variables and audit quality outcomes (Oktafiana & Chariri, 2025).

The literature also emphasizes that stronger fraud detection skillsets support ethical responsiveness, audit diligence, and risk sensitivity, strengthening the ability of auditors to detect violations accurately and protect the integrity of audit reporting (Cahyani et al., 2022). Taken collectively, theoretical reasoning and empirical evidence indicate that fraud detection functions as a behavioral bridge that channels both personality traits and time pressure into higher audit quality. Therefore, when fraud detection is strengthened, the positive influence of internal and external determinants is expected to translate more effectively into improved audit performance.

H_4: Fraud detection mediates the relationship between personality traits and audit quality.
H_5: Fraud detection mediates the relationship between time pressure and audit quality.

RESEARCH METHOD

This study employs a quantitative approach with a cross-sectional survey design to examine the relationships among personality traits, time pressure, fraud detection capability, and audit quality in public sector auditing. This method enables hypothesis testing, measurement of latent variables, and analysis of direct and indirect effects, while capturing auditors' behavioral tendencies, perceptions, and working conditions at a single point in time.

The target population of this study consists of public sector auditors employed at the the Audit Board of the Republic Indonesia (Badan Pemeriksa Keuangan/BPK). The population is heterogeneous, representing various regional audit offices, functional positions, and areas of audit specialization, including financial audits, compliance audits, and performance audits. Since the exact population size is not publicly available and not all auditors meet the eligibility criteria, a purposive sampling technique was applied. Eligible respondents are active BPK auditors who have participated in audit assignments within the last two years and are willing to voluntarily take part in the study.

The minimum required sample size was determined using the nonlinear inverse square root method proposed by Hair et al. (2021), which is appropriate for PLS-SEM models involving mediation structures. A pilot test was first conducted to estimate the minimum effect size (p-min), and the result obtained was 0.211. Based on this value and the recommended 5% significance level, the minimum required sample size for this study was determined to be 140 respondents. To enhance statistical power, minimize sampling bias, and ensure more stable results during the bootstrapping process, the final targeted sample size was set at 369 respondents, consistent with sample adequacy guidelines for mediation testing and behavioral auditing research.

Data will be collected over a three-month period (September–November) through a structured online questionnaire distributed via Google Forms using official BPK communication channels. Respondents will receive informed consent regarding confidentiality, voluntary participation, and data usage. No personally identifiable information will be collected, and all responses will be securely stored in encrypted digital storage accessible only to the research team, ensuring ethical compliance and minimizing response bias.

Validated instruments from prior research are used to ensure construct reliability and comparability:

Table 1. Variables Measurement

Variable	Measurement Source	Scale Type
Personality Traits (PT)	44 indicators adapted from Saraswati & Latrini (2023) based on the Big Five Framework	7-point Likert
Time Pressure (TP)	5 indicators adapted from Khairunnisa et al. (2025) audit workload and deadline pressure scale	7-point Likert
Fraud Detection (FD)	13 indicators adapted from Khairunnisa et al. (2025) fraud detection competency indicators	7-point Likert
Audit Quality (AQ)	5 indicators adapted from Saputro & Mappanyukki (2022) public sector audit performance scale	7-point Likert

The data analysis procedure consists of descriptive analysis and structural model analysis. Descriptive analysis summarizes respondent demographics, including gender, age, education, audit position, professional experience, and work unit, to assess sample diversity and representativeness among public sector auditors. In addition, descriptive statistics such as means, standard deviations, and data distribution patterns are examined to identify initial trends and evaluate the suitability of the data for further inferential analysis.

Following the descriptive phase, hypothesis testing is performed using Partial Least Squares – Structural Equation Modeling (PLS-SEM). This analytical approach is appropriate because it accommodates complex mediation structures, supports latent variables, tolerates non-normal data distribution, and aligns with predictive and behavioral research objectives. The analysis consists of two main evaluation stages: the measurement model and the structural model.

The measurement model assessment is conducted to evaluate the reliability and validity of the reflective constructs. Reliability is assessed using Cronbach's Alpha and Composite Reliability, while convergent validity is evaluated through indicator loadings and the Average Variance Extracted (AVE). The next stage involves the structural model assessment, which examines the significance and strength of relationships among constructs. Bootstrapping with 5,000 subsamples is conducted to compute p-values. Model fit and explanatory power are evaluated using the coefficient of determination (R^2). To examine the mediation effect of fraud detection, the analysis includes an inspection of the indirect effects generated in the bootstrapping procedure. Mediation significance is determined by evaluating the confidence intervals and statistical significance of the indirect paths from personality traits and time pressure to audit quality through fraud detection.

The descriptive analysis provides an overview of respondent characteristics to ensure sample relevance and representation within the public sector auditing context. As shown in Table 1, a total of 369 auditors participated in the study, with the majority being male (69.38%) and the remainder female (30.62%). Most respondents were within the age range of 40–50 years old (42.82%), followed by those aged 30–40 years (30.89%), indicating participation dominated by mid-career and senior auditors. In terms of education, most respondents held a Master's degree (55.83%), followed by Bachelor's degree holders (41.19%), demonstrating a highly educated professional workforce. Regarding functional rank, the largest group was Intermediate Auditors (37.13%), followed by First Auditors (29.81%), while only 0.27% represented the Principal Auditor

level. Respondents also varied in work experience, with the highest proportion having 16–20 years of service (33.06%), followed by those with more than 20 years (25.41%). These demographics collectively indicate that the dataset is dominated by experienced, well-qualified government auditors, which strengthens the suitability and reliability of the subsequent inferential analysis.

RESULTS AND DISCUSSION

Table 2. Respondent Demographics

Criteria	Frequency	Percentage
Gender		
Man	256	69,38%
Woman	113	30,62%
Age		
20 – 30 years old	26	7,05%
30 – 40 years old	114	30,89%
40 – 50 years old	158	42,82%
>50 years old	71	19,24%
Educational Level		
Diploma III	2	0,54%
Bachelor's Degree (S1) / Applied Bachelor (Diploma IV)	152	41,19%
Master's Degree (S2)	206	55,83%
Doctoral Degree (S3)	9	2,44%
Functional Position (Auditor Rank)		
First Auditor	110	29,81%
Intermediate Auditor	137	37,13%
Senior Auditor	63	17,07%
Principal Auditor	1	0,27%
Structural Position	47	12,74%
Other Functional Position	6	2,98%
Work Experience		
<6 years	50	13,66%
6 – 10 years	39	10,66%
11 – 15 years	66	18,03%
16 – 20 years	121	33,06%
>20 years	93	25,41%

Prior to evaluating the reliability and validity of the constructs, Figure 1 presents the finalized measurement and structural model after the refinement process, in which only indicators that met the minimum psychometric requirements were retained. This finalized model forms the basis for the subsequent validity assessment, with the outer loading results summarized in Table 2.

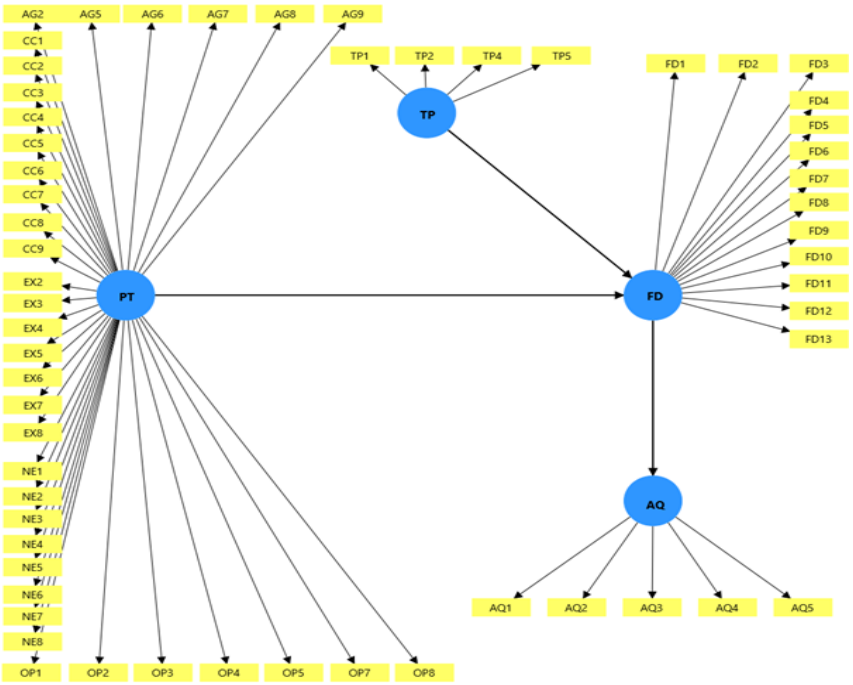

Figure 1. Structural Model.
Source: Processed Data Using SmartPLS4.

The initial assessment of the measurement model indicated that several indicators did not meet the minimum acceptable loading threshold. In addition to the previously identified items AG1 ("I rarely look for faults in others"), EX1 ("I talk a lot in various situations"), OP6 ("I appreciate art, music, or experiences that contain beauty"), and TP3 ("I feel uncomfortable when there is a deadline for my work")—three additional openness indicators, OP9 ("I have a broad interest in the arts") and OP10 ("I am competent in art, music, or literature"), as well as two agreeableness indicators, AG3 ("I rarely start arguments with other people") and AG4 ("I am a forgiving person"), also failed to reach the required loading criteria. These indicators were therefore removed from the model. After eliminating these low-performing items, the revised measurement model demonstrated stronger psychometric properties. As shown in Table 2, all remaining indicators achieved loading values above the minimum threshold of 0.50, confirming that each retained item adequately represents its corresponding latent construct.

Table 3. Outer Loading Factor

Indicators	Before Revised	After Revised	Indicators	Before Revised	After Revised
PT - OP1	0.690	0.792	**TP1**	0.814	0.871
PT - OP2	0.705	0.801	**TP2**	0.596	0.659
PT - OP3	0.699	0.707	**TP3**	0.310	Removed
PT - OP4	0.700	0.751	**TP4**	0.592	0.640
PT - OP5	0.710	0.786	**TP5**	0.730	0.772
PT - OP6	0.414	Removed	**FD1**	0.647	0.727
PT - OP7	0.717	0.832	**FD2**	0.826	0.849
PT - OP8	0.715	0.794	**FD3**	0.877	0.887
PT - OP9	0.428	Removed	**FD4**	0.813	0.874
PT - OP10	0.441	Removed	**FD5**	0.742	0.756
PT - CC1	0.646	0.788	**FD6**	0.759	0.875
PT - CC2	0.739	0.783	**FD7**	0,732	0.893
PT - CC3	0.798	0.833	**FD8**	0.883	0.902
PT - CC4	0.746	0.702	**FD9**	0.891	0.907

PT - CC5	0.789	0.762	**FD10**	0.852	0.869
PT - CC6	0.622	0.622	**FD11**	0.739	0.799
PT - CC7	0.786	0.821	**FD12**	0.678	0.721
PT - CC8	0.607	0.718	**FD13**	0.663	0.721
PT - CC9	0.636	0.730	**AQ1**	0.789	0.810
PT - EX1	0.322	Removed	**AQ2**	0.756	0.849
PT - EX2	0.651	0.715	**AQ3**	0.737	0.855
PT - EX3	0.746	0.793	**AQ4**	0.739	0.891
PT - EX4	0.720	0.763	**AQ5**	0.751	0.779
PT - EX5	0.712	0.768			
PT - EX6	0.781	0.796			
PT - EX7	0.805	0.814			
PT - EX8	0.758	0.794			
PT - AG1	0.219	Removed			
PT - AG2	0.572	0.715			
PT - AG3	0.318	Removed			
PT - AG4	0.355	Removed			
PT - AG5	0.634	0.711			
PT - AG6	0.717	0.731			
PT - AG7	0.594	0.674			
PT - AG8	0.663	0.682			
PT - AG9	0.586	0.708			
PT - NE1	0.597	0.723			
PT - NE2	0.661	0.723			
PT - NE3	0.559	0.587			
PT - NE4	0.587	0.663			
PT - NE5	0.543	0.759			
PT - NE6	0.543	0.561			
PT - NE7	0.661	0.703			
PT - NE8	0.543	0.673			

Source: Processed Data Using SmartPLS4.

Further evaluation using internal consistency and convergent validity measures confirmed that the measurement model met the required psychometric standards. As presented in Table 3, Cronbach's Alpha values ranged from 0.721 to 0.973 and Composite Reliability values from 0.751 to 0.974, exceeding the recommended minimum level of 0.70. In addition, all constructs demonstrated satisfactory convergent validity, with Average Variance Extracted (AVE) scores greater than 0.50, confirming that each construct explains more than half of the variance in its indicators. Overall, these results support the conclusion that the measurement model is reliable and valid, enabling the continuation of the analysis to the structural model evaluation.

Table 3. Validity and Reliability Test

Variables	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
AQ	0.898	0.900	0.712
FD	0.957	0.958	0.667
PT	0.973	0.974	0.510
TP	0.721	0.751	0.506

Source: Processed Data Using SmartPLS4.

The structural model was assessed to examine the significance and strength of the hypothesized relationships among the constructs. As shown in Table 4, the testing results indicate that all proposed hypotheses are statistically supported with p-values below 0.05, confirming the existence of significant relationships within the model.

Table 4. Hypothesis Test

Paths	Original Sample (O)	P values
PT -> FD	0.759	0.000
TP -> FD	0.099	0.007
FD -> AQ	0.372	0.000
PT -> FD -> AQ	0.282	0.000
TP -> FD -> AQ	0.037	0.020

Source: Processed data using SmartPLS4.

The structural model results show that all hypothesized relationships are statistically supported. Personality traits exhibit a strong and positive effect on fraud detection ($\beta = 0.759$, $p < 0.001$), providing support for H1, while time pressure also demonstrates a significant positive effect on fraud detection ($\beta = 0.099$, $p = 0.007$), confirming H2. Fraud detection further shows a significant positive effect on audit quality ($\beta = 0.372$, $p < 0.001$), thereby supporting H3. The mediation analysis indicates that fraud detection partially mediates the link between personality traits and audit quality ($\beta = 0.282$, $p < 0.001$), confirming H4, and similarly mediates the effect of time pressure on audit quality ($\beta = 0.037$, $p = 0.020$), supporting H5.

The findings of this study carry particular significance against the empirical backdrop of public sector audit quality in Indonesia. BPK's IHPS I 2024 revealed persistent gaps in audit follow-through, with approximately 22 percent of recommendations remaining unresolved and fiscal inefficiencies totaling Rp1.55 trillion continuing to emerge across audit cycles (Badan Pemeriksa Keuangan Republik Indonesia, 2024), underscoring the need to understand the behavioral and situational determinants that shape audit outcomes at the individual auditor level. The structural model results presented in this study offer an empirically grounded explanation for this phenomenon.

The significant influence of personality traits on fraud detection confirms H1, supporting the premise that individual dispositional factors shape auditors' behavioral responses when interpreting ambiguous audit evidence. The strength of this effect ($\beta = 0.759$) is corroborated by the measurement model, where the highest outer loadings were concentrated in the conscientiousness sub-dimension—CC3 (0.833) and CC7 (0.821)—and openness sub-dimension—OP7 (0.832)—suggesting BPK auditors in this sample are most strongly characterized by diligence, systematic thinking, and intellectual curiosity. These are precisely the qualities that Attribution Theory identifies as enabling auditors to attribute ambiguous financial signals to intentional misconduct rather than benign error (Heider, 1958; Malle, 2022). This pattern is consistent with prior literature emphasizing that auditors with higher openness, conscientiousness, extraversion, agreeableness, and emotional stability are more effective in identifying anomalies and sustaining skepticism throughout the audit process (Moradi et al., 2024; Saraswati & Latrini, 2023; Shatila, 2026; Yahya et al., 2021), reinforcing that personality traits are substantive cognitive antecedents to detection-oriented behavior in public sector auditing.

The finding that time pressure positively influences fraud detection supports H2, demonstrating that contextual constraints can function as productive stimuli rather than cognitive barriers. Notably, TP1 capturing awareness of strict audit deadlines achieved the highest outer loading (0.871), while TP3, reflecting discomfort with deadlines, was removed due to an inadequate loading of 0.310, suggesting BPK auditors experience time pressure primarily through its motivational dimension. Attribution Theory explains that external forces shape behavior when perceived as meaningful rather than threatening

(Mocadlo, 2022), and this reading is reinforced by the respondent profile in Table 1, where 58.47% reported more than 16 years of audit experience a seasoned workforce with the adaptive capacity to channel constraints into fraud-focused reasoning. Empirical studies similarly confirm that structured deadlines sharpen decision efficiency and heighten auditor sensitivity to high-risk fraud signals (Faisal & Afra, 2024; Ghani et al., 2022; Saputro & Mappanyukki, 2022), with Balboula & Elfar (2026) further demonstrating that time budget pressure moderates the relationship between auditor personality types and fraud detection capability, reinforcing its role as a contextual force that activates rather than suppresses detection-oriented behavior.

The significant positive effect of fraud detection on audit quality confirms H3, reinforcing fraud sensitivity as a determinant of audit rigor and reporting accuracy. Attribution Theory suggests that auditors who attribute anomalies as potential fraud are more likely to exercise strong skepticism and apply appropriate investigative procedures. At the indicator level, FD9 (0.907) and FD8 (0.902) achieved the highest outer loadings, while AQ4 (0.891) and AQ3 (0.855) were the most strongly loaded audit quality indicators, and the high composite reliability of fraud detection (CR = 0.958) alongside the highest AVE for audit quality (AVE = 0.712) confirms both constructs are captured with strong precision. Consistent with prior research, auditors with stronger detection capabilities demonstrate superior judgment quality, improved misstatement identification, and higher resilience in challenging management explanations (Razak et al., 2022; Safitri & Ratnawati, 2025), while fraud-focused auditors enhance the credibility of financial reporting and reduce the risk of audit failure in complex public sector governance structures (Khaksar et al., 2022; Wurangian & Paputungan, 2024). In the context of BPK's 22 percent unresolved recommendation rate (Badan Pemeriksa Keuangan Republik Indonesia, 2024), these findings imply that targeted investment in detection competency is among the most direct levers for improving the public impact of government audit reports.

The mediation effect of fraud detection between personality traits and audit quality supports H4, demonstrating that personality contributes to audit performance indirectly through strengthened detection capabilities. Attribution Theory posits that internal predispositions must be activated through contextual task cues before translating into behavioral output (Almalki et al., 2025). This activation dynamic is observable in the sample: Intermediate Auditors (37.13%) and First Auditors (29.81%) represent the two largest functional groups, meaning the majority are engaged in direct fieldwork where fraud-specific cues are most frequently encountered. The exceptionally high reliability of the personality traits construct (Cronbach's Alpha = 0.973; CR = 0.974) further suggests the personality-to-detection pathway is broadly operational across all active auditor ranks. Consistent with this perspective, prior studies confirm that personality traits influence audit outcomes more strongly when coupled with fraud-oriented judgment frameworks and cognitive activation during evidence evaluation (Balboula & Elfar, 2026; Chen et al., 2023; Moradi et al., 2024), indicating that personality-driven audit performance requires fraud-focused behavioral engagement to materialize.

Finally, the mediation effect of fraud detection between time pressure and audit quality confirms H5. The magnitude of this indirect effect ($\beta = 0.037$) is notably smaller than the personality-mediated path ($\beta = 0.282$), a contrast that is substantively meaningful. Time pressure produced the lowest AVE among all constructs (0.506), reflecting a more variable and context-sensitive experience than the stable dispositional characteristics of

personality. Consistent with Attribution Theory, pressure requires cognitive attribution that triggers responsive behavior aligned with audit objectives (Almalki et al., 2025; Mocadlo, 2022), and prior literature similarly confirms that pressure-induced environments enhance judgment precision through structured reasoning and adaptive prioritization (Faisal & Afra, 2024; Hansen & Seidel, 2026; Saputro & Mappanyukki, 2022), explaining why time pressure translates into improved audit outcomes only when auditors channel constraints into focused fraud-based decision behavior. For BPK—completing 738 audit reports in Semester I 2024 alone (Badan Pemeriksa Keuangan Republik Indonesia, 2024)—this implies that workload governance should ensure deadline structures consistently activate fraud-focused reasoning rather than procedural shortcuts.

CONCLUSION

This study confirms that both internal and external auditor factors play an important role in enhancing fraud detection, which subsequently improves audit quality. Personality traits showed the strongest influence on fraud detection, while time pressure also contributed positively when perceived as a constructive performance condition. Fraud detection further served as a significant mediating mechanism, demonstrating that the effect of personality traits and time pressure on audit quality operates not only directly but also through enhanced fraud identification behavior. These findings reinforce Attribution Theory, indicating that auditor behavior results from the interaction of dispositional characteristics and situational pressures.

Practically, the results suggest that public audit institutions should consider integrating behavioral assessments in recruitment, strengthening fraud-focused training, and designing structured workload management strategies to ensure that time constraints remain performance-enhancing rather than disruptive. Nevertheless, this study is subject to several limitations. The reliance on self-reported questionnaires administered to a single respondent group raises concerns about common method variance. The cross-sectional design further limits causal inference, as temporal relationships among constructs cannot be established. Additionally, findings are confined to BPK auditors, restricting generalizability to other public sector audit institutions such as regional inspectorates or BPKP. Therefore, future research is encouraged to extend the model by incorporating audit technology–related variables, such as digital audit tools competency, data analytics capability, artificial intelligence–assisted auditing, and technology readiness, as technological integration is increasingly reshaping fraud detection processes and influencing audit judgment quality in modern public sector environments.

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