

-RESEARCH ARTICLE-

AUDIT QUALITY: PERCEPTIONAL PERSONALITY AUDITOR WITH ORGANISATIONAL SUPPORT?

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—Abstract—

The auditor's demeanour can impact his approach to the audit process and his inquisitiveness regarding fraud detection. The objective of this study is to examine the impact of auditor personality type on the quality of audits while considering organisational support as a moderating factor. The significance of audit quality lies in its role in guaranteeing the dependability of a company's financial accounts, particularly during times of economic unpredictability. The performance of auditors in carrying out their duties, such as identifying instances of fraud and abnormalities in financial records, can be influenced

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by their individual personalities. This study employed survey methodologies and gathered primary data by means of questionnaires issued to auditors from the West Sumatra Representative Badan Pemeriksaan Keuangan (BPK). The population under investigation consists of 128 auditors employed by the West Sumatra Representative BPK. The sample technique employed in this investigation was saturated sampling. The data analysis methodology employed in this work utilises the Smart PLS software to assess validity, reliability, and hypothesis testing. Utilising Google Forms for data collection. The findings of the research on extroversion and openness to experience personality traits did not yield a substantial impact on the quality of audits. Personality traits such as agreeableness, neuroticism, and conscientiousness have a notable impact on the quality of audits. Organisational support has a limited impact on the quality of audits for individuals with extroverted, neurotic, and conscientious personality traits. Organisational support has a negative but negligible impact on the personality traits of agreeableness and openness to experience, in relation to audit quality. Suggestions for practical and policy implications in this study on the recruiting and selection process may involve the use of auditor personality assessments and the prioritisation of auditors with strong interpersonal skills. To enhance organisational support for auditors during physical checks, field confirmation, and compliance with audit recommendations, it is recommended to establish and enforce policies that are frequently reviewed and measured.

Keywords: Extraversion, Agreeableness, Conscientiousness, Neuroticism, Openness to experience, Organization Support, Audit Quality.

BACKGROUND OF THE STUDY

Auditors from the Badan Pemeriksaan Keuangan (BPK) play a crucial role in enhancing procedures and promoting good governance in the public sector. Effective administration the public sector ensures optimal utilisation of resources to accomplish public objectives with maximum efficiency. The participation of BPK in this case contributes to the establishment of effective governance, particularly in the areas of financial management and government programmes. The primary goals of the BPK audit, in its capacity as an auditor, are to guarantee financial responsibility, enhance transparency, deter fraud, optimise the efficiency and efficacy of public fund management, and promote good governance practices in the public sector.

The primary responsibility of the Badan Pemeriksaan Keuangan (BPK) auditor encompasses conducting financial audits, performance evaluations, compliance assessments, offering recommendations, and reporting the findings of the audits. BPK auditors perform audits on the financial statements of the government and other state agencies. The primary goal is to guarantee the integrity, precision, and transparency of the data included in the financial statements. The BPK possesses the jurisdiction to scrutinise the administration of state finances, encompassing the execution of budgets and the utilisation of public monies. There has been a recent shift in the role of the CPC, which has led to its ineffective functioning.

Several cases in Indonesia serve as clear evidence of this shift in roles, highlighting areas for improvement and enhancing the shopping experience. This hand-catching operation suggests that the auditor failed to adhere to the implementation of the Standar Pemeriksaan Keuangan Negara (SPKN) and Standar Akuntansi Pemerintahan (SAP) during the audit process, thereby violating ethical standards and disregarding the applicable juklak or juknis in the BPK work environment. The personality of the auditor plays a significant role in this matter. Auditors with a tendency towards extraversion It is advisable to adopt a more assertive approach when it comes to taking risks and engaging with individuals who hold significant influence over decision-making processes. This action has the potential to impact auditors' provision of audit opinions and their involvement in buying and selling activities (Samagaio & Felício, 2022).

The second case remains unchanged, involving BPK auditors accepting bribes in connection with projects despite issuing an unqualified opinion. It appears that the issue stems from a lack of comprehension in forensic accounting, resulting in undetected fraud. Consequently, the quality of the audit is compromised, leading to an unqualified opinion. However, the presence of a bribery case raises further questions. According to a study conducted by Al Idrus et al. (2019), it has been found that audit opinions do not have an impact on fraud detection. The audit opinion is not a reliable indicator for detecting fraud.

The third instance of the Wirecard scandal in Germany involves a German digital payment company. In 2020, Wirecard faced bankruptcy due to the revelation of extensive accounting fraud and money laundering, involving billions of euros. During the audit process, Ernst & Young auditors did not detect any signs of fraud in Wirecard's financial statements (DW, 2023). There appears to be a lack of understanding regarding the role of auditors' personalities in detecting fraud. Auditors with a strong inclination towards agreeableness are often characterised by their cooperative nature, friendliness, and ease of collaboration with others (van Kuijck & Paresi, 2020). Auditors with a strong agreeableness personality trait are more likely to be effective in detecting instances of fraud. However, an excessively high level of agreeableness can lead auditors to overlook suspicious signs or behaviour, as they prioritise maintaining a positive relationship with the party being audited.

In relation to the issues, BPK RI has implemented electronic audit information technology (e-audit) to enhance performance productivity. By automating the data collection process, the potential for human error is minimised, leading to enhanced data accuracy. E-audit enables auditors to conduct ongoing monitoring and analysis of the audited entity. By having immediate access to data and information, auditors can detect any changes or irregularities that may arise. The implementation of E-Audit can enhance financial accountability in state institutions and reduce the occurrence of fraud. It is crucial for the auditor to verify the accurate implementation of the information system and identify any deviations from company policy (Purnamasari & Hartanto, 2022).

The BPK Rencana Strategis (Renstra) from 2011 to 2014 has incorporated the use of e-audit, specifically the Siap LK application. The current BPK audit process utilises the SIAP LK application, which has been in use since 2016. By utilising SIAP LK, all examination working papers (KKP) are securely saved and uploaded, eliminating the risk of loss. There is no need for users of this application to index KKP as there is already a built-in feature for it. Additionally, there is currently a KKP access feature available. This application streamlines the tasks of auditors in creating pre-planning, planning, implementing, reporting, and monitoring processes follow-up. The utilisation of SIAP LK should serve as an early warning system, as suggested by [BPK RI \(2019\)](#), to detect instances of fraud in the management of state finances. This will ultimately promote accountability in the management of state finances. Despite the passage of time, instances of corruption have persisted between 2016 and 2022. The implementation of SIAP LK is expected to enhance the accuracy of audit results by minimising the potential for human error during data collection and analysis.

The effectiveness of an auditor in identifying fraudulent practices within an entity or organisation is indicative of the quality of their audit findings. In theory, the quality of audit results can be assessed by examining the findings or outcomes. An example from the findings and recommendations of the BPK reveals that state losses amounting to IDR 4.15 trillion resulted from 2,033 recommendations, equivalent to 5.70%, or IDR 2.68 trillion, that have not been implemented. Additionally, 160 recommendations, accounting for 0.45% or IDR 1.47 trillion, cannot be implemented due to invalid reasons. The progress of monitoring the completion of BPK's findings and recommendations According to the recommendations, 25,819 recommendations, or 72.42% worth IDR 17.13 trillion, have been implemented. In the follow-up process, 7,642 recommendations, or 21.43% worth IDR 16.30 trillion, are currently being worked on. However, 2,033 recommendations, or 5.70% worth IDR 2.68 trillion, have not been implemented. Additionally, 160 recommendations, or 0.45% worth Rp 1.47 trillion, could not be implemented due to valid reasons ([Hendra Kusuma, 2020](#)). This indicates that the audit's quality remains insufficient, as it includes recommendations that are unsuitable, cannot be pursued, and have not been pursued.

LITERATURE REVIEW

Stewardship theory underscores the significance of management and employees' obligations and concerns in effectively and efficiently managing corporate resources. Applying the stewardship theory proposed by [Davis et al. \(1997\)](#), auditors function as stewards responsible for safeguarding the interests of stakeholders. They diligently and analytically evaluate the financial condition of the company and optimise the use of resources with effectiveness and efficiency. The auditor must possess the capability to carry out the functions of the financial statements. PSAK no. 1 states that financial statements serve the purpose of presenting accurate information about the auditee's financial position, enabling stakeholders to make informed decisions. Audit quality is the result of applying the stewardship theory.

Attribution theory provides a framework for comprehending how individuals interpret the reasons behind behaviour and events in their daily lives (Gibson, 1994). Fritz Heider is widely recognised as a key figure in the establishment of attribution theory. In his 1958 publication titled "The Psychology of Interpersonal Relations," the author introduced fundamental concepts regarding attribution, specifically highlighting the distinction between internal and external attributions (Robbins & Judge, 2007). The significance of attribution in comprehending how individuals perceive and judge others is emphasised (Luthans, 2011). The occurrence of cases involving accepting bribes and buying and selling audit opinions can be attributed to internal factors, specifically the personality of the auditor. In certain situations, external factors may lead to instances where the auditee attempts to bribe the auditor.

Signal Theory explores the necessity for companies to effectively convey their information to stakeholders and the market by emitting signals regarding their dedication to society (Ross, 1977). This theory is a concept derived from the field of economics and finance, which explores how individuals or entities utilise actions or information to communicate signals to others (Filiari et al., 2023; Wölk et al., 2004). The auditor's examination findings are presented in the Laporan Hasil Pemeriksaan (LHP), which includes audit opinions, findings, and recommendations. The Laporan Hasil Pemeriksaan (LHP) serves as a testament to the government's dedication to its stakeholders. The auditor is responsible for ensuring proper corporate governance. It seems that the auditor's personality is the reason for their lack of satisfaction. The relationship between the government and stakeholders has weakened due to a change in the auditors' role. The government is dedicated to offering transparent and accountable information to its stakeholders. The auditor's role should have enhanced that commitment, but it did not. An important factor contributing to the occurrence of audit quality is the personality of the auditor.

Trust theory examines the formation of trust in relationships between individuals or groups (Ben-Ner & Halldorsson, 2010). Trust is based on reason and involves two individuals. According to Gille et al. (2020), an actor relies on another actor to carry out a task. This theory incorporates various elements that interact to cultivate trust, including faith, honesty, integrity, and goodwill. This theory centres on the notion of trust in business relationships. Organisational support theory can be effective in fostering trust within an organisation. It is evident that organisational support plays a crucial role in establishing and sustaining trust among auditors, auditees, and stakeholders (Burke & Hung, 2021). Furthermore, considering the perspective of the auditee, organisational support plays a crucial role in instilling public trust in the audit outcomes. When audit results are shared with the public or stakeholders, it is considered a demonstration of transparency. This condition will foster trust between the auditee and the auditor.

Quality audit encompasses all the features and attributes of a product or service that can effectively meet the requirements of users within a reasonable timeframe and cost. The

quality of an audit is determined by how well it aligns with the necessary characteristics and meets the required standards. Audit quality refers to the extent to which a specific set of audit characteristics can fulfil the expectations placed on an audit. These characteristics include significance, reliability, objectivity, coverage, timeliness, clarity, efficiency, and effectiveness (Liu & Lin, 2012). Some researchers contend that the comprehensive evaluation of audit quality is a complex task, as it encompasses multiple dimensions (Alqudah et al., 2023). The measurement of audit quality involves assessing KAP size (Al-Absy et al., 2019; Ball et al., 2015) and the duration of the audit assignment, as well as the experience of Kantor Akuntan Publik (KAP) (Putri, 2020). Ensuring the quality of audits Measurement can also be derived from the audit process and auditor compliance through the utilisation of audit inspection standards (Setyaningrum, 2012).

The personality of the auditor pertains to the personality traits exhibited by individuals in the field of auditing. The role of personality in an auditor's behaviour, decisions, and quality of work is significant. There can be variations in the personalities of auditors, with each individual possessing a distinct set of personality traits. Nevertheless, auditors must adhere to professional standards and fulfil expectations by conducting their work with integrity, objectivity, analytical thinking, attention to detail, effective communication, and a focus on delivering high-quality results (Samagaio & Felício, 2022).

The MBTI (Myers-Briggs Type Indicator) is a personality measurement tool that describes an individual's psychological preferences in four main dimensions: Extrovert (E) versus Introvert (I); Sensing (S) versus Intuition (N); Thinking (T) versus Feeling (F); and Judging (J) versus Perceiving (P). One category is taken, namely Judging (J) versus Perceiving (P) (Mudrika, 2011). In the study (Subhan et al., 2023) auditors with judging personality types are considered suitable to be auditors because judging personality types tend to like planned, structured, and organized decisions. Auditors need to follow strict audit procedures, manage time efficiently, and maintain accurate documents. This ability is often associated with the judging personality type. Auditors must be able to carefully examine and analyze every detail in financial and operational documents. Judging personality types tend to focus on detail and seek rigor in their work, which can benefit auditors (Indrayani et al., 2018).

Personality type is a multidimensional concept and previous research on auditor personality has usually used personality types A and B. In the study of auditor personality in proxy with type A and personality type B, the results showed (Gundry & Liyanarachchi, 2007) that auditor personality type A did not affect auditor dysfunctional behavior. However, according to the model, the big five personalities have been described as the most widely accepted solution to the problem of describing trait structure by finding simple and effective ways to understand the relationships between traits (ALbawwat et al., 2021; Samagaio & Felício, 2022). The Big Five personality dimensions".

Extroversion

Extroversion is a personality characterized by the desire to be with others, very sociable and emotionally positive but this personality person attracts the energy of others (ALbawwat et al., 2021; Fernandez et al., 2023; Samagaio & Felício, 2022). A high degree of extraversion can also be related to the ability to solve problems. Extroverted individuals tend to have the energy and courage to face challenges, think openly, and look for alternative solutions. In the context of auditing, this can mean that extroverted auditors are more likely to face audit issues with a positive attitude and seek effective solutions. This can improve the quality of audit results through a continuous learning and improvement process. Indicators for extraversion personality types (Rao & Lakkol, 2022; van Kuijck & Paresi, 2020) are togetherness, assertiveness, activity, and positive emotions.

Agreeableness

Agreeableness is an individual who tends to have a friendly, caring and caring attitude towards others. Individuals who are high in (ALbawwat et al., 2021; Samagaio & Felício, 2022) *agreeableness* tend to have a cooperative attitude and are sociable. This can affect cooperation within the audit team, facilitating good communication between team members as well as the ability to work effectively in a collaborative work environment. In negotiation and conflict resolution, individuals who are high in agreeableness tend to consider the needs and perspectives of others and have good empathy skills. This can be useful in negotiation or conflict resolution situations that may arise in the context of an audit. Auditors who have a cooperative attitude and are willing to reach a mutually beneficial agreement may be better able to navigate the situation well. Indicators for agreeableness personality types (Rao & Lakkol, 2022; Samagaio & Felício, 2022; van Kuijck & Paresi, 2020) are trustworthiness, candor, obedience and simplicity.

Conscientiousness

Conscientiousness is an individual's tendency to work in an organized, responsible, and self-disciplined manner. Individuals who have a high level of conscientiousness (Samagaio & Felício, 2022) tend to be more conscientious, work hard, and have strong self-discipline. In the context of auditing, this can mean auditors who are more likely to work by applicable audit standards, follow audit procedures conscientiously, and ensure compliance with relevant regulations. This can improve the quality of audit results and ensure the integrity of the audit process. Conscientiousness is also associated with a degree of thoroughness, attention to detail, and prudence in work. Auditors who have a high degree of conscientiousness may be more inclined to conduct careful analysis, evaluate evidence carefully, and check for errors or non-conformities. This can result in more accurate and reliable audit reports. Indicators for conscientiousness (Rao & Lakkol, 2022; Samagaio & Felício, 2022; van Kuijck & Paresi, 2020) personality types are competence, obedience, self-discipline and deliberation

Neuroticism

Neuroticism is an individual who tends to experience intense negative emotions, such as anxiety and anxiety, Fernandez. This can affect audit quality because auditors who experience emotional instability may be less focused, prone to distractions, or have difficulty managing stress. This can hurt the quality of audit results. High levels of neuroticism may be associated with higher levels of sensitivity to suspicious or inappropriate situations. More neurotic auditors may be more sensitive to indications of fraud or suspicious behavior in audits, including in efforts to detect fraud.

Neuroticism can also affect how auditors assess and manage risk in audits. More neurotic auditors may tend to be more cautious and tend to estimate higher risk. This can contribute to a more conservative approach to auditing and greater efforts to ensure accuracy and compliance. Indicators for neuroticism (Rao & Lakkol, 2022; Samagaio & Felício, 2022; van Kuijck & Paresi, 2020) personality types are anxiety, irritability, depression, and shyness.

Openness to Experience

Openness to experience is an individual who is imaginative and creative and accepts new ideas, innovation, and creative thinking. Lewis Goldberg suggests that (Rao & Lakkol, 2022) openness to experience describes an individual's tendency to seek variety and mental stimulation. Individuals who are high in openness to experience tend to be more open to new experiences, including artistic, intellectual, and cultural experiences (Fernandez et al., 2023; van Kuijck & Paresi, 2020).

Individuals who are high in openness to experience tend to have a strong interest in deep understanding and new knowledge. Auditors who possess this trait may be more inclined to conduct a more thorough analysis, conduct in-depth research, and develop a more comprehensive understanding of the entity being audited. This can improve the auditor's ability to detect fraud or nonconformities in audits (Fernandez et al., 2023; van Kuijck & Paresi, 2020) openness to experience can also relate to respect for integrity and ethics. Individuals high in this dimension tend to have strong values regarding honesty, transparency, and responsibility. Auditors with high openness to experience personality may be more committed to ethical standards and have sensitivity to integrity issues in auditing, including fraud detection. Indicators for (Samagaio & Felício, 2022) personality types are ideas, aesthetics and actions.

Research Gap

In a study (ALbawwat et al., 2021) conducted in Jordan, research showed that all personality traits of internal auditors had a strong effect on the effectiveness of the internal audit function except for extraversion. In Samagaio and Felício (2022) this

research conducted in Portuguese revealed that personality types agreeableness, conscientiousness, and openness are positively associated with professional skepticism of auditors, while conscientiousness and neuroticism negatively affect audit quality. The results stated that (Fernandez et al., 2023) people with extroverted personality types are more likely to occupy positions such as managers while people with introverted personality types prefer market research analyst positions.

Hypotheses

Stewardship theory emphasizes individuals who prioritize the public interest rather than the interests of individuals. In this theory, auditors act as stewards who are responsible and have internal motivation to safeguard the interests of the organization. Auditors who have personalities that tend to be proactive, committed, and integrity can be associated with the concept of (Hernandez, 2012) stewardship. On the other hand (Fernandez et al., 2023; Wahidahwati & Asyik, 2022) it uses the big five personalities, namely extraversion, agreeableness, conscientiousness, neuroticism, and openness to experience. The extraversion personality usually includes characteristics such as extroversion, daring to take risks, being oriented towards others, communicating well, and liking social interaction (Samagaio & Felício, 2022) external auditors are responsible for obtaining adequate assurance that the financial statements are free from material misstatements, whether caused by fraud or error (Barrick & Mount, 1991; Crego & Widiger, 2015). Auditors who have a high level of extroversion tend to be social, courageous, and active in interactions with others. This condition is advantageous in producing a quality audit because auditors with this personality can take the initiative in asking questions and seeking relevant information (Harms et al., 2022; Wahidahwati & Asyik, 2022).

A person's personality can improve audit quality using the top five personalities: extraversion, agreeableness, conscientiousness, neuroticism, and openness to experience (Samagaio & Felício, 2022). Supporting this study (Fernandez et al., 2023; van Kuijck & Paresi, 2020) shows that auditors with extroverted personalities tend to have better communication with clients. They are more likely to actively interact, ask relevant questions, and obtain the information necessary to perform the audit well (van Kuijck & Paresi, 2020). The results of this study are different from the research showing that all personality traits of internal auditors (ALbawwat et al., 2021) agreeableness, conscientiousness, neuroticism, openness to experience studied have a strong effect on the effectiveness of the internal audit function except the nature of extraversion. Based on the results of the research that has been described, the hypothesis of this study is

H₁: *Extraversion personality type has a significant effect on Audit Quality*

The agreeableness *personality type* describes individuals who are friendly, caring, and caring towards others (van Kuijck & Paresi, 2020). Agreeableness personality refers to the nature of individuals who tend to be friendly, cooperative, compassionate, and tend to avoid

conflict. People who have a high degree (ALbawwat et al., 2021) of agreeableness usually care about the feelings and needs of others and tend to seek harmony in social interactions (Fernandez et al., 2023). An indirect relationship between agreeableness personality and audit quality occurs when a person with high agreeableness tends to obey, cooperate, and care for the needs of others. This condition is associated with audit quality when auditors who have high agreeableness will allow work based on the knowledge, skills, professionalism, and integrity of an auditor. Although auditors with agreeableness personality types are not directly linked to integrity, kinder individuals may tend to work with integrity and avoid unethical actions. The degree of (Asare et al., 2023) agreeableness can affect the way an auditor assesses risk and considers ethical issues. Friendlier auditors may be more sensitive to social and ethical consequences.

The above statement can be strengthened by reviewing the results of research conducted by Samagaio and Felício (2022) stating that personality agreeableness affects audit quality. This research is supported by ALbawwat et al. (2021) showing that all auditor personality traits agreeableness affect the effectiveness of the internal audit function. Based on the results of the research that has been described, the hypothesis of this study is

H₂: Agreeableness personality type has a significant effect on Audit Quality

Attribution Theory can assist auditors in understanding their way through personality by responding to audit results and identifying areas where improvement in audit quality can occur. So that improving audit quality can be used in finding indications of fraud. Refers to the (Robbins & Judge, 2007) big five personality types namely extraversion, agreeableness, conscientiousness, neuroticism, and openness to experience (van Kuijck & Paresi, 2020). The application of attribution theory to discuss the influence of auditor personality on audit quality is associated with the conscientiousness personality type. Individuals with high levels of conscientiousness tend to be more scrupulous in their work. In the context of audits, this means that they are more thorough in collecting and analyzing audit evidence, as well as ensuring that audits are carried out by applicable standards. This can improve audit quality.

Conscientious personalities tend to uphold rules and standards. Auditors who have this personality type will tend to be more compliant with audit standards, professional ethics, and guidelines governing their work. This can improve audit quality by ensuring that audits are carried out by applicable standards. The (Samagaio & Felício, 2022) conscientiousness personality type has a level of discipline, and accuracy to tend to be more detailed and thorough so that it is more effective in conducting careful audits and in detecting fraud (Alleyne & Howard, 2005; DeZoort & Harrison, 2018). In the study (van Kuijck & Paresi, 2020), the conscientiousness personality type of the internal auditor studied has a significant effect on the effectiveness of the internal audit function. In the study, it was stated that auditors with (Samagaio & Felício, 2022) conscientiousness personality type had a significant effect on audit quality. Based on the results of the research that has been described, the hypothesis of this study is

H3: *Conscientiousness personality type has a significant effect on Audit Quality*

Individuals with the neuroticism personality type are characterized as individuals who tend to experience intense negative emotions such as anxiety and worry (Samagaio & Felício, 2022). Neuroticism reflects the extent to which a person tends to experience negative emotions, such as anxiety, tension, and depression. Individuals with high neuroticism may be more susceptible to stress, feelings of anxiety, and emotional disturbances and distress. In an audit environment that is often full of tight deadlines and pressure to provide accurate results, high levels of stress can affect an auditor's performance and potentially affect audit quality. Auditors have to make many ethical decisions in practice (van Kuijck & Paresi, 2020).

Individuals with high levels of neuroticism tend to be more prone to stress and anxiety. In the context of audits that often involve pressure and tight deadlines, high levels of (Samagaio & Felício, 2022) neuroticism can lead to unhealthy stress responses. This can negatively impact a person's ability to think, make good decisions, and run audits effectively. High neuroticism can affect a person's honesty and ethics. Individuals with high levels of neuroticism may be more susceptible to feelings of self-dissatisfaction or anxiety, which can affect integrity and ethics in carrying out audits. They may be more likely to engage in unethical or dubious practices. A tendency towards strong emotions and emotional instability can affect a person's ability to communicate well within the audit team or with clients. The possibility of conflict or strong emotional reactions can hinder effective communication, which can affect collaboration within the audit team. Individuals with high (Asare et al., 2023) neuroticism may tend to have difficulty in time management and focus because they are distracted by anxiety or negative thoughts. This can impact their ability to complete the audit within deadlines or conduct audits carefully.

Auditors with the neuroticism personality type can improve the quality of auditing using (Samagaio & Felício, 2022). Supporting this research (van Kuijck & Paresi, 2020) the personality type of internal (ALbawwat et al., 2021) auditor neuroticism affects the effectiveness of the internal audit function. Based on the results of the research that has been described, the hypothesis of this study is

H4: *Neuroticism personality type has a significant effect on Audit Quality*

The study of trust theory centres around the notion of trust within business relationships. Organisational support is crucial for fostering trust among auditors, auditees, and stakeholders (Corsetti et al., 2010). Auditors with an extraversion personality type typically exhibit a higher level of communication, actively participate in social interactions, and demonstrate adaptability to various circumstances. Trust is crucial in the audit process as it enables effective interaction between the auditee, audit team members, clients, and other relevant parties. Auditors who possess this disposition require concrete organisational support from the auditee. This support is crucial in

guiding auditors towards productive interactions and ensuring the relevance and effective dissemination of obtained information (Samagaio & Felício, 2022). Organisational support plays a crucial role in enhancing the presence of an extraversion auditor personality. This, in turn, can positively impact the quality of audit results (ALbawwat et al., 2021). Furthermore, the support organisation should serve as the facilitator for all the auditor's requirements during the audit process. The study's findings indicate that organisational commitment enhances the impact of work experience on audit quality. According to a study conducted by Dewi and Merkusiwati (2016) and Bello et al. (2018), it was found that top management support had a significant and positive impact on the organisational performance of Nigeria federal universities. The hypothesis of this study is based on the described research results.

H₅: *Support organizations able to moderate personality type extraversion to Audit Quality*

Quality audits assess the level of compliance with standards and the ability to meet the requirements of financial information users. Audit quality encompasses qualities such as integrity, objectivity, competence, and adherence to relevant audit standards. People who possess Quality audits assess the adherence of audits performed by an organisation or auditor to standards and their ability to meet the requirements of users of financial information. Audit quality encompasses the essential elements of integrity, objectivity, competence, and adherence to relevant audit standards. People who possess (Ismail et al., 2020). Audit quality encompasses the essential elements of integrity, objectivity, competence, and adherence to relevant audit standards. Research conducted by Mutschmann et al. (2022) and Samagaio and Felício (2022) suggests that individuals who possess agreeableness exhibit a friendly, considerate, and caring attitude towards others. Organisational support encompasses a range of factors, including policies, resources, work culture, and environment, that contribute to the effectiveness and performance of individuals or teams in the organisation. Having appropriate personnel available to work alongside auditors can greatly assist in the completion of audit work (Chuang et al., 2023). Effective organisational support enables individuals with high levels of agreeableness to collaborate more efficiently with coworkers, handle conflict adeptly, and excel in team environments.

For auditors with this personality, it is crucial to have strong organisational support. This includes ensuring effective collaboration between the audit team and the auditee to successfully complete the audit. On the other hand, without sufficient support from the organisation, it may be challenging for this person to sustain a positive level of agreeableness in the workplace. Organisational support is crucial for enhancing auditor competence and motivation, leading to enhanced audit quality. Organisations that offer favourable working conditions and strong support are more likely to foster a positive level of agreeableness and enhance the contributions of individuals to the audit team.

The study conducted by Rahayu et al. (2020) found that auditors who possess high

levels of agreeableness can play a crucial role in mediating conflicts that arise within the audit team or with clients. The study conducted by [Saputra et al. \(2020\)](#) highlighted the significant impact of top management support on auditor competence. According to the findings outlined in the research, the study's hypothesis is.

H6: *Support organizations able to moderate personality type agreeableness to Audit Quality*

People who possess a conscientious personality type typically exhibit traits such as organisation, responsibility, and self-discipline in their work approach. People who possess a strong sense of conscientiousness often uphold rigorous standards and display meticulousness in their work ([Crego & Widiger, 2015](#)). People who possess a strong sense of personality tend to exhibit a thoughtful approach to their actions, adhering to established norms and rules. Additionally, they excel in planning, organising, and prioritising tasks within their work ([Samagaio & Felício, 2022](#)). The support organisation can ensure the implementation of a robust monitoring system during the audit to uphold established standards. Organisations that foster collaboration and support among team members can create a conducive environment for auditors who prioritise conscientiousness. Enhancing the connection between conscientiousness and audit quality can be achieved through organisational support, including superior support, open communication, and a work culture that values integrity and thoroughness. Enhancing team support has the potential to enhance the overall effectiveness of auditors' work ([Dewi & Merkusiwati, 2016](#)).

Organisational support plays a crucial role in ensuring that audit teams consist of individuals with diverse personality types, including varying levels of conscientiousness. By working together, audit teams can enhance their effectiveness by assigning conscientious individuals to tasks that demand a meticulous approach. The organisation ensures that auditors have the necessary resources for the audit process. This assists diligent individuals in conducting their audit work. Furthermore, organisations can foster a work culture that upholds audit quality by emphasising the importance of thoroughness, honesty, and adherence to audit standards.

According to the findings of a study conducted by [Dewi and Merkusiwati \(2016\)](#), there is a correlation between organisational commitment and the quality of audits. The study conducted by [Indrayani et al. \(2018\)](#) examines the impact of organisational support on the performance of Aparat Pengawas Intern Pemerintah (APIP). The hypothesis of this study is.

H7: *Organizational support can moderate the personality type conscientiousness to Audit Quality*

Individuals who possess the neuroticism personality type are prone to experiencing negative emotions, such as anxiety and worry. Research suggests that individuals who exhibit high levels of neuroticism may be more prone to experiencing stress and anxiety ([Samagaio & Felício, 2022](#)). Individuals with a neurotic personality type may

experience heightened stress, anxiety, and negative emotions when faced with challenging audit scenarios. The auditee offers social support by assisting the auditor in their tasks throughout the audit process (ALbawwat et al., 2021). Alternatively, robust organisational support, including a conducive work environment and sufficient resources, can assist auditors with neurotic personality types in managing stress and enhancing their work performance. By minimising excessive stress, the potential positive impact on audit quality can be realised (Asare et al., 2023). According to the findings outlined in the research, the study's hypothesis is.

H₈: *Support organizations able to moderate neuroticism personality type to Audit Quality*

People with openness to experience personalities are those who possess imagination, creativity, and a willingness to accept new ideas, innovation, and creative thinking (ALbawwat et al., 2021). People who possess an inclination towards openness to experience personality traits are often more inclined towards innovation (Samagaio & Felício, 2022). Work attachment is positively influenced by the perception of organisational support (Yudiarti & Putranta, 2022). Research has shown that perceived organisational support has a positive impact on academic culture (Sulistiyan, 2022). Support organisations can foster a culture that promotes innovation in auditing and readily adapts to new environments. Individuals who possess a strong inclination towards openness to experience often exhibit distinctive and innovative methods of communication. Organisational support facilitates collaboration among audit team colleagues and effective communication within the team, as well as with clients or related parties. According to the findings outlined in the research, the study's hypothesis is

H₉: *Support organizations able to moderate personality types of openness to experience to Audit Quality*

Exploring new experiences Individuals with certain personality types often exhibit a propensity for being receptive to new experiences, which is often marked by traits such as creativity, diverse interests, fearlessness, and intellectual acumen. Individuals with this personality type are often characterised by their intellectual curiosity, independence, and ability to think in a big-picture manner (ALbawwat et al., 2021). People with a greater inclination towards openness to experience often possess superior analytical abilities, a knack for comprehending diverse information, and a tendency to perceive multiple facets of audit matters. Individuals with a strong inclination towards openness to experience, as highlighted in a recent study (Samagaio & Felício, 2022), demonstrate a greater propensity for creativity and are adept at navigating intricate audit scenarios through the application of innovative solutions. They possess a heightened ability to think creatively and discover innovative solutions to audit challenges.

The level of openness to experience can influence an individual's decision-making

process during an audit (Asare et al., 2023). Individuals with a higher level of openness are more inclined to explore different options prior to reaching a decision and tend to engage in more thorough analysis. Individuals with a high level of Openness to Experience may possess superior communication skills while interacting with different stakeholders in the auditing process, such as clients, audit teams, and regulators. They possess the ability to comprehend various viewpoints and engage in more efficient communication. The study conducted by Samagaio and Felício (2022) found that there is a significant relationship between an individual's Openness to experience personality trait and the quality of audits. Research conducted by ALbawwat et al. (2021) demonstrates that the effectiveness of the internal audit function is influenced by the auditor's personality traits, specifically their openness to experience. According to the findings outlined in the research, the study's hypothesis is.

H₁₀: *Openness to Experience personality type has a significant effect on Audit Quality*

RESEARCH METHODOLOGY

Sample Design

The research design presented here serves as a comprehensive framework for gathering, assessing, and interpreting data (Erlina, 2011). The research method employed in this study utilises the causal-associative method. Causality research is a form of investigation that seeks to establish the cause-and-effect connection between multiple variables (Sugiono, 2016). In the field of causality research, scholars strive to ascertain whether altering one variable (the independent variable) can result in a modification of another variable (the dependent variable) or if the association is merely correlational and lacks a robust cause-and-effect connection. The study focuses on the auditors in the West Sumatra Representative BPK, specifically a total of 128 auditors. The sampling method employed in this study utilised saturated sampling. The data analysis technique employed in this study utilises PLS-SEM applications to assess validity, reliability, and conduct hypothesis testing. Collecting data using Google Forms.

CONCEPTUAL FRAMEWORK

The conceptual framework helps in the selection of suitable data analysis methods and enhances researchers' comprehension of the relationships between the variables under investigation. Having a well-defined conceptual framework enables researchers to streamline data collection in alignment with their research objectives.

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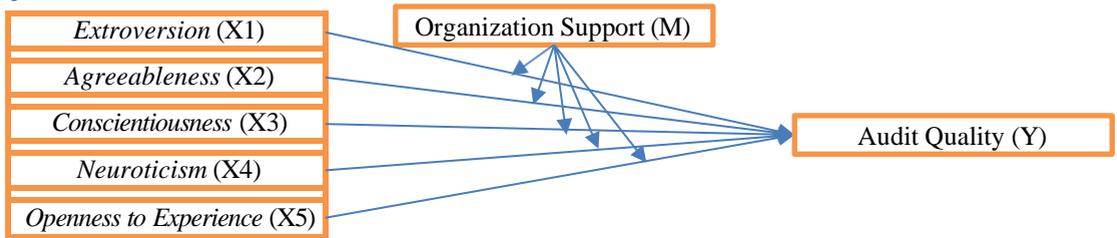


Figure 1: Conceptual Framework.

ANALYSIS AND INTERPRETATION

This analysis aims to assess the impact of external factors on internal variables. This study aims to analyse the impact of variable X on variable Y (Erlina, 2023).

The following research instruments in this research:

| Variable | Variable Definition | Dimension | Indicators | Scale |
|---------------------------------------|--|---|--|----------|
| Audit Quality (Y1) | Audit Quality is the level of conformity of audit planning, implementation, and reporting with applicable rules. | 1.Audit practices in accordance with State Financial Inspection Standards (SPKN) 3.Cheating detection capability | 1. Compliance with State Financial Inspection Standards (SPKN) 2. Fraud Hexagon | Interval |
| Auditor Personality 1.Extraversion | A personality characterized by a desire to be with others and very sociable. | | 1. Togetherness 2. Assertiveness 3. Positive Emotions | Interval |
| 2.Agreeableness | Individuals who have a friendly, caring, and caring attitude towards others | | 1. Trust 2. Softness 3. Politeness | |
| 3.Conscientiousness | An individual's tendency to work in an organized, responsible, and self-disciplined manner. | | 1.Meticulous 2.Self-discipline | |
| 4. Neuroticism | Individuals who tend to experience negative emotions. | | 1.Anxiety 2.Irritability 3.Depression 4. Shy | |
| 5.Openness to experience | Individuals who have imagination and creativity and accept new ideas, innovation, and creative thinking. | | 1.Ideas 2.Aesthetics 3.Innovative ideas | |
| Organization Support (Z) | The extent to which the organization can assist in the audit process. | | 1. Resource Support 2.Organizational Culture | |

Here are the results of PLS analysis with the help of SmartPLS 4.0 software.

Validity Test based on Outer Loading Value and Average Variance Extract (AVE)

Tests for invalidity, outer loading, and average variance extracted (AVE) are employed to assess the construct validity of measurement variables. A high outer loading value suggests a strong connection between the measurement variable and the factor being examined. Similarly, a high AVE value indicates that the measurement variable is valid in measuring the factor (Erlina, 2023).

Typically, when conducting invalidity tests using SEM, a loading value of 0.5 or higher is considered acceptable, as is an AVE value of 0.5 or greater. However, the constraints may differ based on the study's context and the field under investigation. It is crucial to consider that these cut-off values should only serve as a preliminary guide and should be connected to broader theoretical and contextual factors in construct validity assessments.

The test results indicate validity and reliability based on Outer Loading, Average Variance Extracted (AVE), Cronbach's Alpha (CA), and Composite Reliability (CR). The validity test results are derived from the Average Variance Extracted (AVE) values of the variables, including agreeableness, conscientiousness, neuroticism, openness to experience, agreeableness, organisational support, and audit quality. When conducting validity testing using AVE, it is recommended to aim for an AVE value of 0.5. All AVE values are consistently above 0.5. This suggests that it has met the AVE value's criteria for validity.

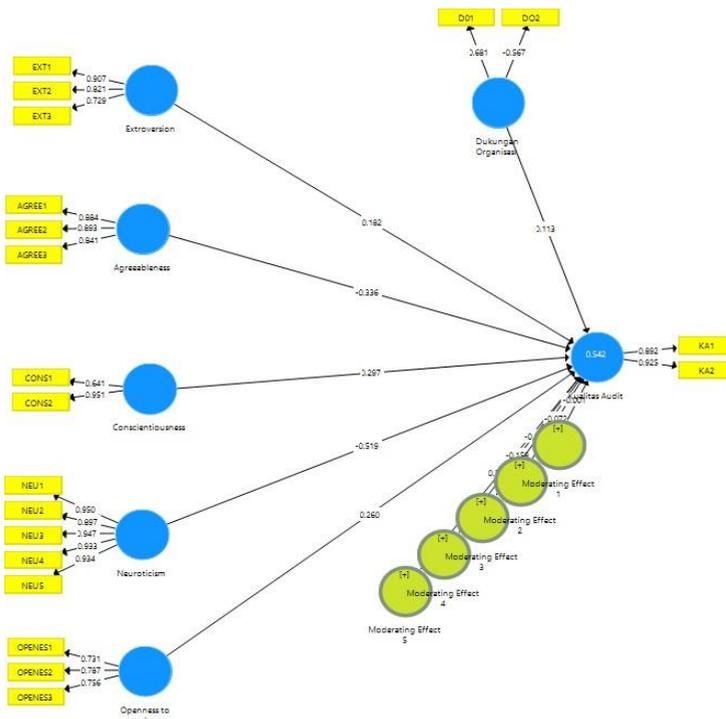


Figure 2: Validity Test Results based on Outer Loading.

Path Coefficient Test

The path coefficient test in structural equation modelling (SEM) is employed to examine causal relationships between variables in the model. This test offers insights into the importance and robustness of the relationships between variables suggested in the model. The proposed SEM model will be tested, encompassing the variables, their relationships, endogenous variables (influenced by other variables), and exogenous variables (affecting other variables).

The analysis of the processed data indicates that the extroversion personality type variable did not have a significant impact on the audit quality. The path coefficient value was 0.238, with a t-statistical value of 1.451, which is below the critical value of 1.96. Additionally, the P value of 0.147 is greater than the significance level of 0.05. People who have extroverted personalities generally prefer engaging with others and their surroundings. Occasionally, this can lead to a decreased inclination to concentrate on specific details or tasks that necessitate thorough examination. In audits, a lack of focus can have a significant impact on the accuracy and completeness of the audit, given the critical importance of attention to detail in this process. Research conducted by [Samagaio and Felício \(2022\)](#) supports the findings of this study, indicating that the extroversion personality type does not have a significant impact on audit quality.

The agreeableness personality type has a notable impact on the quality of the audit line coefficient value of -0.337 with a t-statistic value of 2.013 > 1.96 P value of 0.045 > 0.05. People with a strong agreeableness trait are more adept at collaborating effectively with their colleagues in an audit team. They are likely to be receptive to different perspectives, appreciate collaborative efforts, and foster a constructive professional atmosphere. Individuals that possess a pronounced amount of agreeableness have a heightened level of honesty and adherence to ethical standards when performing audits. They demonstrate a greater propensity to comply with the ethical principles of the auditing field and carry out audits with honesty and moral uprightness. The findings of this investigation are consistent with the findings of the previous studies ([Samagaio & Felício, 2022](#); [van Kuijck & Paresi, 2020](#)). The personality trait of agreeableness has a notable impact on the quality of audits.

The conscientiousness personality type has a significant impact on the quality of the audit, as indicated by a path coefficient value of 0.275 with a t-statistic value of 2.230 > 1.96 and a P value of 0.026 < 0.05. Individuals with a high level of conscientiousness exhibit a greater degree of conscientiousness in performing their tasks. This encompasses a comprehensive comprehension of the papers, meticulous analysis, and thorough investigation of the evidence. Auditors that exhibit strong time management and task organisation skills are more likely to successfully adhere to an audit schedule and ensure the completion of all essential audit procedures. Auditors who are

conscientious possess strong problem-solving abilities. They exhibit greater diligence in resolving issues that develop during the audit process. The findings of this study are corroborated by previous research (Samagaio & Felício, 2022; van Kuijck & Paresi, 2020) which indicates that auditors possessing a conscientious personality trait exert a substantial influence on the quality of audits.

The personality type of neuroticism has a notable impact on the quality of audits. This is evidenced by a path coefficient value of -0.532, a t-statistic value of 4.560 > 1.96, and a P value of 0.000 < 0.05. Auditors who possess a neurotic personality type demonstrate a notable inclination towards precision and meticulousness. Auditors with a keen eye for detail and a meticulous approach are more likely to spot discrepancies or anomalies that others might have missed. Auditors who exhibit high levels of neuroticism may demonstrate greater self-awareness of their performance and possess a greater willingness to acquire new knowledge and skills. They can harness anxiety or stress as a catalyst to continuously enhance their abilities and expertise. Neurotic auditors have heightened sensitivity to ethical risks in the field of auditing. They can enhance their awareness of situations with potential conflicts of interest or abuse. The findings of this study align with previous research (Samagaio & Felício, 2022; van Kuijck & Paresi, 2020) that indicates auditors with conscientiousness personality traits have a notable impact on the quality of audits.

The personality type of openness to experience does not have a significant impact on audit quality. The path coefficient value is 0.305 with a t-statistic value of 1.829 < 1.96 and a P value of 0.068 > 0.05. Openness to experience encompasses various traits, including curiosity, creativity, a keen interest in culture and art, and a receptiveness to novel ideas. Factors such as precision, integrity, regularity, and risk alertness are more relevant than openness to experience. Audit quality is commonly linked to the technical expertise, meticulousness, and caution in gathering and assessing audit evidence. These findings contradict previous research (Samagaio & Felício, 2022) that suggests a strong relationship between the openness to experience personality type and audit quality.

Organisational support had a positive impact on the extroversion personality type in relation to audit quality. However, this impact was not statistically significant, as indicated by a path coefficient value of 0.028 with a t-statistic value of 1.451 < 1.96 P value of 0.147 > 0.05. The impact of organisational support on audit quality was shown to be substantial for individuals with a neurotic personality type. However, the path coefficient value is 0.176 with a t-statistic value of 1.190 < 1.96 and a P value of 0.235 > 0.05. The impact of organisational support on the conscientiousness personality type of audit quality was found to be weak, with a path coefficient value of 0.176, a t-statistic value of 1.190 < 1.96, and a P value of 0.235 > 0.05.

The impact of organisational support on the agreeableness personality type in relation to

audit quality was found to be weak. The path coefficient value of $0.899 < 1.96$ P value of $0.369 > 0.05$. Organisational support enhanced the openness to experience personality trait of audit quality, while the impact was not significant, as indicated by the path coefficient value of -0.057 with a t-statistic value of $0.273 < 1.96$ P value of $0.785 > 0.05$.

RESULTS OF ANALYSIS

The government is dedicated to ensuring that information is clear, transparent, and accountable to all stakeholders. Auditors have a crucial responsibility in enhancing the commitment by conducting thorough and rigorous audits. Audit quality enhances the integrity of financial statements, ensuring transparency and accountability to stakeholders (Tong et al., 2022). This study seeks to analyse the impact of auditor personality type on audit quality, considering organisational support as a moderating variable. Several conclusions can be drawn regarding the influence of auditor personality traits such as extroversion, agreeableness, neuroticism, conscientiousness, and openness to experience on audit quality. One hypothesis suggests that the extroversion personality type has a notable impact on audit quality. The test results obtained do not provide support for this hypothesis.

The extroversion personality trait does not have a substantial impact on the quality of audits. The extroversion personality is associated with a strong inclination towards socialising and being in the company of others (Rao & Lakkol, 2022). Auditors who are more extroverted tend to prefer oral communication and direct interaction. It can pose a challenge when crucial information or audit decisions are not adequately documented in writing. Inadequate documentation can impede the efficient execution of the audit process and lead to subsequent confusion. Individuals with extroverted personalities often gravitate towards social stimulation and interactive activities. Insufficient attention to thorough analysis and meticulous examination can undermine the integrity of audit work. Auditors must strike a delicate balance between engaging socially and maintaining a rigorous analytical approach.

According to the second hypothesis, the agreeableness personality type has a notable impact on audit quality. The findings from the PLS Sem analysis indicate that the agreeableness trait of personality has a notable impact on the quality of audits. Auditors with this personality type are known for their trustworthy, gentle, and courteous nature (van Kuijk & Paresi, 2020). Auditors who possess a strong inclination towards agreeableness may tend to shy away from engaging in conflict, even when it may be essential within the context of an auditing scenario. This may impede their capacity to recognise and address potential issues. Auditors who are excessively agreeable may hesitate to offer criticism or express concerns about clients, thereby diminishing the audit's effectiveness. In addition, effective collaboration is crucial in the audit process, as it requires seamless interaction among the auditor, the audit team, and the auditee to gather adequate and relevant evidence to substantiate the audit opinion. Having a deeper understanding of the auditee can enhance the auditor's level of skepticism.

According to the third hypothesis, the conscientiousness personality type is expected to have a notable impact on audit quality. PLS Sem testing reveals that the conscientiousness personality type has a notable impact on audit quality. An individual who is conscientious demonstrates thoughtful decision-making, adherence to norms and rules, and effective planning, organisation, and task prioritisation in their work (Baldacchino & Galea, 2012). According to a recent study by Samagaio and Felício (2022), the significance of this personality trait in aiding auditors in fraud detection is discussed. Auditors who approach their work with a healthy dose of scepticism are more inclined to address clients directly and conduct extra audit procedures when they come across significant misstatements or instances of fraud during the audit. However, auditors are required to perform audits in accordance with established standards. Individuals with a high level of conscientiousness tend to exhibit a strong sense of responsibility towards their work and place a significant emphasis on maintaining the integrity and accuracy of financial statements.

One hypothesis posits that individuals with a neuroticism personality type can significantly impact the quality of audits. The findings from the PLS Sem analysis indicate that individuals with a neuroticism personality type exert a notable influence on the quality of audits. An individual with neurotic tendencies often experiences symptoms such as nervousness, irritability, low self-esteem, and a tendency to avoid stress and risk (Crego & Widiger, 2015). Audit activities can be challenging and demanding due to the significant work pressure involved. Studies indicate that the presence of stress and work pressure can lead to a decline in the quality of audits. The study conducted by Jaffar et al. (2010) reveals that auditors with a higher level of neuroticism tend to exhibit greater caution in producing quality audits according to established audit standards. Certain traits exhibited by auditors who lack confidence can lead to an increase in their level of scepticism (Samagaio & Felício, 2022).

Based on the available evidence, it can be inferred that the neuroticism personality type plays a significant role in influencing the quality of the audit. There is no substantial impact on audit quality from the personality type characterised by openness to experience. Individuals with this disposition are receptive to engaging in endeavours that foster novel concepts and intricacy. An individual who values expanding their horizons recognises the importance of staying informed and enhancing their abilities, as both knowledge and experience significantly impact the effectiveness of an audit (van Kuijck & Paresi, 2020). However, the study's findings indicated that there was no discernible impact of openness to experience personality type on audit quality. Individuals who possess a strong inclination towards openness to experience typically exhibit a preference for engaging in exploration and embracing variety within their professional endeavours. This may result in a diminished attention to routine tasks and a lack of thoroughness in reviewing critical details necessary for audit work (ALbawwat et al., 2021).

Organisational support enhances the influence of extroversion personality types,

neuroticism, and conscientiousness on audit quality. On the other hand, the support provided by an organisation can have a negative impact on the agreeableness and openness to experience personality traits that contribute to audit quality. The level of organisational support for auditors can vary between auditees and even within the same organisation. Organisational support can greatly enhance the audit process. This support includes auditor flexibility in accessing necessary data and information, a cooperative and collaborative organisational culture that fosters teamwork between the audit team and auditee, provision of adequate facilities during the audit, assistance from auditee personnel, and a commitment to improving audit efficiency through cooperation. These variations can have an impact on the relationship between extroverted personality type and audit quality. The intricate and distinct personality traits exhibited by individuals pose a challenge in assessing the role of support organisations in influencing the connection between extroversion, conscientiousness, openness to experience, and audit quality.

CONCLUSIONS AND RECOMMENDATIONS

In summary, the study findings indicated a correlation between personality traits and the quality of audits. Auditors require organisational support from auditees, particularly those with extroverted, conscientious, and neurotic personalities. The findings contribute to the auditor's theory of personality. This research aims to support BPK in enhancing audit quality, strengthening the role of auditors in managing state and regional finances, and developing the necessary skills and knowledge to detect signs of fraud during the audit process.

The study utilised a small sample size and administered questionnaires to the West Sumatra Representative BPK. Future studies are anticipated to investigate BPK auditors across Indonesia. One additional constraint arises from discussions that solely focus on auditor personality, audit quality, and organisational support.

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