

THE EFFECT OF WORKLOAD AND TIME PRESSURE ON THE AUDITOR'S ABILITY TO DETECT FRAUD TENDENCIES AT THE REGIONAL REPRESENTATIVE AUDIT BOARD

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ABSTRACT

This study aims to determine the effect of workload and time pressure on the auditor's ability to detect fraud tendencies. The population in this study were all State Civil Servants (ASN) at the Audit Board of the Province of Southeast Sulawesi, totaling 106 people. Data collection techniques in this study used a questionnaire which was measured using a Likert scale. The sampling technique used is a purposive sampling technique which has criteria, namely the position of auditor/investigator totaling 80 people. The number of auditors who filled out the questionnaire was 60 people. The results of this study indicate that: 1) Workload has a positive and insignificant effect on the Auditor's Ability to Detect Fraud Tendencies. 2) Time Pressure has a positive and significant effect on the Auditor's Ability to Detect Fraud Tendencies. 3) Workload and Time Pressure have a significant effect on the Auditor's Ability to Detect Fraud Tendencies.

Keywords: *Workload; Time Pressure; Auditor's Ability; Fraud Tendencies*

1. INTRODUCTION

Government auditors are auditors working under government agencies whose job is to audit financial accountability presented by organizational units or government entities or financial accountability addressed to the government. Government auditors in Indonesia are auditors who work at the Financial and Development Supervisory Agency (BPKP), the Audit Board (BPK) and tax agencies.

BPK has the authority to examine the management and accountability of state finances carried out by the Central Government, Regional Governments, Bank Indonesia (BI), State-Owned Enterprises (BUMN), Regional-Owned Enterprises (BUMD), Public Service Agencies (BLU), and other bodies that manage state finances to express opinions or the fairness of financial reports, in all material respects and to assess the compliance and orderliness of bookkeeping and reporting of regional income. According to Anggriawan (2014) external audit also plays a role in ensuring that financial statements do not contain misstatements, whether caused by errors or fraud. According to auditing standards, the factor that distinguishes error and fraud is the underlying action, whether the error in the financial statements occurs due to intentional or unintentional action. The role of the auditor is to provide assurance that the financial statements have been prepared according to the applicable standards.

The word "unqualified" or WTP, which is the opinion of the auditor, means that the information being audited is trustworthy, or does not contain doubts. Therefore, the auditor is responsible for detecting possible material errors and fraud (Karamoy, 2016)

Table 1 Recapitulation of Follow-Up Recommendations on audit Results (TLRHP) for the Period 2017 to 2021

LHP Year	Number of Findings	Number of Recommendations	Follow-Up Monitoring Results		
			Appropriate Follow Up	Inappropriate Follow Up	Not Followed Up
2021	27	73	34	7	32
2020	32	88	71	16	1
2019	19	49	48	1	0
2018	13	47	44	3	0
2017	9	22	22	0	0
2016	34	65	64	1	0
2015	11	38	38	0	0
Amount	145	382	321	28	33
Follow-Up Percentage			84,03%	7,33%	8,64%

Source : LHP BPK RI Representative of Southeast Province 2021 (2022)

The BPK monitors the follow-up actions of the Kendari City Government to the Kendari City Government's LHP from 2015 to 2021. In 2016 the Kendari City Government had the most findings, namely 34 findings and the fewest findings in 2017, namely 9 findings.

The large number of findings obtained, the auditor is expected to be more able to carry out their duties in detecting fraud tendencies. Each auditor has different abilities in detecting fraud tendencies which can be caused by several factors, for example the different levels of auditor workload and the time pressure situations that auditors must face at work.

Workload is one aspect in increasing organizational productivity and the quality of services produced so that workloads must be in accordance with their capacity and are considered by all organizations so that activities can run effectively and efficiently and the services produced are of high quality.

Time pressure is a common environmental characteristic faced by auditors. Time pressure is a condition that indicates that the auditor is required to perform efficiency over a predetermined time or there is a time limit in conducting the examination.

The existence of time pressure will make the auditor have a busy period because they have to adjust the work according to the set time. Problems will occur if the planned time does not match the actual time needed. If this happens someone will ignore small things that are considered unimportant so that the planned time is in accordance with the time needed. Small things that are overlooked will certainly reduce the auditor's level of confidence that the audited financial statements are in accordance with the truth, thus allowing loopholes for fraud tendencies to occur.

The auditor's ability to detect fraud tendencies is the quality of an auditor in explaining improprieties in his audit assignment. This ability is supported by the auditor's ability to understand and understand fraud, its types, characteristics, and ways to detect it. The limitations of the auditor's ability to detect fraud can reduce audit quality and can cause an empirical gap, because what is expected by users of financial statements does not match reality. As well as the existence of fraud found in financial reports can cause invalid and relevant information to be used as a reference as a decision-making tool (Farikhah, 2020).

Workload has a negative effect on the auditor's ability to detect fraud tendencies. Dandi (2017) defines workload as audit capacity stress, namely the pressure faced by the auditor due to the large number of audit tasks that must be handled. Anto Mustafa and Florensia, (2020, p. 11) state that a high workload can cause fatigue and the emergence of dysfunctional behavior so that it can reduce the auditor's ability to detect fraud.

Meanwhile Rafnes and Hilmi's research (2020) examines the effect of workload on fraud detection. Stating that the more often the auditor detects financial statements, the more capable the auditor is of detecting fraud. The amount of burden in this case is the assignment or audit burden that is borne by a person which will affect how he will behave (Suryanto Indriyani and Sofyani, 2017)

Anggriawan's research (2014) examines the effect of time pressure on the auditor's ability to detect fraud. Stating that time pressure has a negative effect on the auditor's ability to detect fraud. According to Braun (2000) describes the impact of time pressure on auditor performance in detecting fraud. Braun explained that when an audit is carried out in a multi-task environment and under time pressure, some tasks will be prioritized over other tasks and the level of auditor sensitivity to fraud symptoms will decrease.

While Molina and Wulandari's research (2018) examines the effect of time pressure on the auditor's ability to detect fraud. Found that auditors who work with time pressure are able to adapt so that the time pressure actually increases the auditor's ability to detect fraud. That is, the higher the time pressure given, the higher the auditor's ability to detect fraud tendencies.

Based on the background, the problems that can be formulated in this study are: (1) Does workload affect the ability of auditors to detect fraud tendencies in auditors of the Audit Board of the Republic of Indonesia Representative of Southeast Sulawesi Province? (2) Does time pressure affect the auditor's ability to detect fraud tendencies in the auditors of the Audit Board of the Representatives of Southeast Sulawesi Province? (3) Do the workload and time pressure affect the auditor's ability to detect fraud tendencies in the auditors of the Audit Board of the Republic of Indonesia Representative for Southeast Sulawesi Province?

The aim of this study was to determine the effect of workload and time pressure on the auditor's ability to detect fraud tendencies in the auditors of the Audit Board of the Republic of Indonesia Representative Office of Southeast Sulawesi Province. The results of this study are expected to provide input in the form of policies to the auditors of the

Supreme Audit Agency to improve the efficiency and effectiveness of the auditor's work in carrying out their duties, especially when faced with the risk of fraud.

2. THEORETICAL BASIS

According to Dandi's research (2017) fraud is an act of deviation that is intentionally carried out or an act of omission designed to trick, deceive, and manipulate so that other parties suffer losses and/or perpetrators of fraud gain financial benefits directly or indirectly. According to the ACFE organization (2020) classifies fraud into three levels which is called the Fraud Tree, namely 1) asset misappropriation (embezzlement), 2) fraudulent statements (false statements), and 3) corruption (corruption).

The Fraud Triangle theory is a theory that discusses the drives that cause people to commit fraud. This idea was first created by Donald R. Cressey in 1953 in the professional literature in Statement on Auditing Standards (SAS) 99, which is called the fraud triangle or the fraud triangle. Arens, Alvin A. (2015, p. 398) states that the causes of fraud are called the fraud triangle, namely pressure, opportunity, and rationalization.

According to Robbins (2015, p. 57) ability means the capacity of an individual to perform various tasks in a job. In this case, the auditor's ability to detect fraud tendencies means the capacity or judgment possessed by the auditor, who in his assignment is expected to be able to detect material errors or misstatements in the financial statements. Suryandari (2019) states that the tendency of fraud in financial reports can rarely be detected if you only analyze the financial reports. Research suggests that auditors or examiners can take advantage of the use of non-financial performance measures to assess the possibility of fraud.

Koroy (2008) states that fraud detection is not an easy task for auditors to carry out. To support the auditor's ability to detect fraud that may occur during the audit, the auditor needs to understand that detecting fraud is the ability to recognize and identify quickly the potential and causes of fraud, which includes assessment indicators including the characteristics of the occurrence of fraud, auditing standards, internal control systems, and documentation testing. and personal.

According to Munandar (2014, p. 20) workload is the tasks given to workers to be completed at a certain time by using the skills and potential of workers. If a worker is able to complete and adapt to a given number of tasks, then this does not become a workload.

The auditor's workload can be seen from the large number of clients that must be handled by the auditor to carry out the audit process. During the busy season (early quarter period of the year), the auditor is asked to complete audit cases, causing auditor fatigue and decreasing the auditor's ability to detect fraud tendencies. So that it will have a negative impact on the audit process, including the auditor will tend to reduce some audit procedures and the auditor will easily accept client explanations due to heavy workload (Lopez, and Gary, 2012).

According to Munandar (2014, p. 23) workload is classified into intrinsic factors, namely physical demands and task demands. Physical demands can produce optimal work performance in addition to their impact on employee performance, physical conditions also have an impact on the mental health of a workforce. Job demands such as the existence of an overtime night system often cause fatigue for employees due to excessive workload. Excessive workload and too little workload can affect employee performance. Measurement of workload can be done in various ways, however (Muskamal, 2010) has

broadly classified there are three categories of workload measurement. The three categories are subjective measurement, performance measurement, and physiological measurement.

Fullerton and Durtschi (2008) state that auditors need an attitude of professional skepticism in order to detect fraud. The auditor's professional skepticism decreases if the workload is high due to the large number of tasks that must be completed at a certain time so that the auditor does not examine further things that are considered unimportant. Because if the auditor's professional attitude is low, then the auditor will tend to ignore the symptoms of fraud. But if the auditor's workload is low, then the auditor has more time to evaluate audit evidence.

According to Molina and Wulandari (2018), time pressure is a condition or condition in which the auditor experiences pressure on the audit time that has been prepared previously so that it can result in reduced audit efficiency and effectiveness, job satisfaction, and can increase one's stress level.

Braun's (2000) research illustrates one of the effects of time pressure on auditor performance in fraud detection. Braun states that auditing is carried out in a multi-task environment where some tasks will take priority over other tasks. If time pressure is high in a multi-task environment, then task performance will be lower, namely sensitivity to fraud symptoms will decrease so that it can affect the auditor in detecting fraud.

3. METHOD

The location of the research was carried out at the Office of the Supreme Audit Agency of the Republic of Indonesia Representative of Southeast Sulawesi Province with the object of research being the effect of workload and time pressure on the auditor's ability to detect fraud tendencies in auditors of the Supreme Audit Board of the Republic of Indonesia Representative of Southeast Sulawesi Province.

The population in this study were all State Civil Servants (ASN) at the Indonesian Supreme Audit Agency Representative for Southeast Sulawesi Province, totaling 106 people. The sample in this study were BPK employees who were selected based on the non-probability sampling method using a purposive sampling technique. This technique is used to determine the research sample with certain considerations or criteria. The sample in this study were employees who had the functional position of examiner, namely 80 people.

The types of data used in this study are qualitative data and quantitative data. The qualitative data is in the form of explanatory descriptions of variables, research objects, and also statements in the questionnaire which are classified into categories using a Likert scale. Quantitative data in this study are respondents' answers to questionnaire questions that are measured using scores from the Likert scale. While the data sources in this study are primary data and secondary data. Primary data comes from questionnaires filled out by respondents who are the object of this study, namely auditors at the Indonesian Supreme Audit Board Representative for Southeast Sulawesi Province. Secondary data is in the form of laws and regulations and an overview regarding the Supreme Audit Board of the Republic of Indonesia Representative for Southeast Sulawesi Province.

Collecting data in this study using the method of documentation or literature and questionnaires. This research documentation method uses data that has been published by the Supreme Audit Agency of the Republic of Indonesia Representative for Southeast Sulawesi Province in the form of an overview of the Audit Board of Indonesia and the Audit Results Report (LHP) of the Supreme Audit Board of the Republic of Indonesia Representative for Southeast Sulawesi Province from 2019 to 2021. As well as various books and literature in the form of research journals. The questionnaire was carried out by giving a written statement to the respondent to be answered. While the data processing used is editing, coding, and tabulation.

Statements in the questionnaire for each variable in this study can be measured using a Likert scale. This variable can be measured using a measurement instrument in the form of a questionnaire developed by Sekaran (2013, p. 211) using positive and negative statements.

The independent variables in this study are workload and time pressure.

Workload is the pressure faced by the auditor along with the many audit tasks that must be handled. Workload can affect the auditor's ability to find errors or report irregularities when conducting an examination. The indicators used to measure workload are the number of assignments, work organization, and worker conditions.

Time pressure is a situation or condition indicated by the auditor who is under pressure to carry out efficiency at a predetermined time or there is a time limit when conducting an examination. The indicators that can measure time pressure are the auditor's timeliness and the factor of time pressure.

The dependent variable in this study is the auditor's ability to detect fraud tendencies. The auditor's ability to detect fraud tendencies is the auditor's ability to see red flags of an action that is suspected of causing or has the potential to cause a fraud tendency, so that the auditor will develop an information search. Indicators that can be used as a measure of the auditor's ability to detect fraud tendencies are the existence of a structured system and steps in fraud detection, the auditor's ability to find factors that cause fraud, and the auditor's ability to identify parties committing fraud.

This study uses multiple regression analysis techniques, where the regression is used to analyze the effect of workload and time pressure. Then the analysis model in this study can be described as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \epsilon$$

Information:

Y	=	Auditor's Ability to Detect Fraud
α	=	Constant Value
X_1	=	Workload
X_2	=	Time Pressure
β_1, β_2	=	Regression coefficient of each variable
ϵ (Epsilon)	=	Other variables not examined

4. RESULTS AND DISCUSSION

RESULTS

The recapitulation of validity test results can be seen in the following table:

Table 2 Recapitulation of Validity Test Results

Variable	Indicator	Items	r count	Information
Workload	Number of Assignments	X1.11	0,897	Valid
		X1.12	0,897	Valid
	Work Organization	X1.21	0,809	Valid
		X1.22	0,733	Valid
	Worker Conditions	X1.31	0,848	Valid
		X1.32	0,791	Valid
Time Pressure	Auditor Timeliness	X2.11	0,831	Valid
		X2.12	0,809	Valid
	Factor Occurrence of Time Pressure	X2.21	0,778	Valid
		X2.22	0,848	Valid
Auditor's Ability to Detect Fraudulent Tendencies	There is a structured system and steps in fraud detection	Y1.11	0,873	Valid
		Y1.12	0,859	Valid
	Auditor's ability to find factors that cause fraud	Y1.21	0,884	Valid
		Y1.22	0,850	Valid
	The auditor's ability to identify parties who commit fraud	Y1.31	0,831	Valid
		Y1.32	0,797	Valid

Source : IBM SPSS 24 Output Results, Primary Data Processed in 2023

Based on the results of the validity test calculation as shown in the table above, it shows that all question items where r count is greater than 0.30 ($r \geq 0.30$) at a significance value of 5%. Therefore, it can be concluded that all items in this research questionnaire are valid, so they can be used as research instruments.

The recapitulation of the reliability test results is as follows:

Table 3 Recapitulation of Reliability Test Results

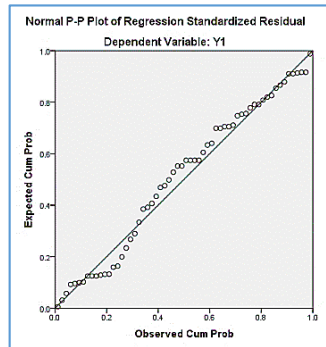
Variable	Cronbach alpha	Information
Workload	0,748	Reliable
Time Pressure	0,768	Reliable
Auditor's Ability to Detect Fraud Tendencies	0,838	Reliable

Source : IBM SPSS 24 Output Results, Primary Data Processed in 2023

Based on the results of the reliability test calculations, it shows that all question items where the cronbach alpha is greater than 0.60 ($\alpha \geq 0.60$) at a significance value of 5%. Thus, it can be concluded that all items in this research questionnaire are reliable, so they can be used as research instruments.

The classic assumption test is used to test the feasibility of the data before testing the hypothesis which consists of the normality test, multicollinearity test, and heteroscedasticity test.

Picture 1 Normal Probability Plot



Source : IBM SPSS 24 Output Results, Primary Data Processed in 2023

The data normality test was performed using a histogram probability plot. Figure 1 shows that the dots spread around the diagonal line and follow the direction of the diagonal line. So this regression model is suitable for use in this study because it fulfills the assumption of normality.

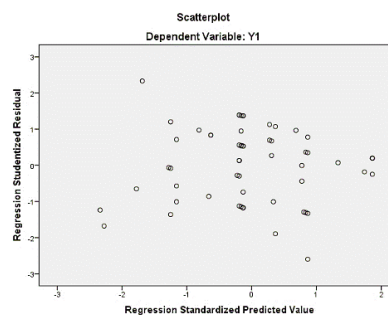
Table 4 Multicollinearity Test Results

Model	Colinearity Statistics		Keterangan
	Tolerance	VIF	
Beban Kerja	0.814	1.229	Tidak Terjadi Multikolinearitas
Tekanan Waktu	0,814	1.229	Tidak Terjadi Multikolinearitas

Source : IBM SPSS 24 Output Results, Primary Data Processed in 2023

The results of the multicollinearity test show that the tolerance score for each variable is above 0.10. And the number on VIF is also below 10 which means that in this study there is no multicollinearity or no correlation between variables.

Picture 2 Scatterplot Test Results



Source : IBM SPSS 24 Output Results, Primary Data Processed in 2023

Based on the output of the heteroscedasticity test, it can be concluded that this regression model does not contain any symptoms of heteroscedasticity.

Multiple linear regression analysis is used to determine the effect of workload and time pressure variables on the auditor's ability to detect fraud tendencies. The results of the processed regression equation can be seen in the following table:

Table 5 Multiple Linear Regression Test Results

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	2.396	.820		2.922	.005		
	X1	.042	.191	.028	.221	.826	.814	1.229
	X2	.463	.118	.496	3.919	.000	.814	1.229
a. Dependent Variable: Y1								

Source : IBM SPSS 24 Output Results, Primary Data Processed in 2023

Multiple regression analysis was carried out to determine the functional relationship between several independent variables together with the dependent variable. This study proves the magnitude of all independent variables, namely workload and time pressure on the auditor's ability to detect fraud tendencies.

Significant test results for individual parameters (t) show that Table 3 shows the regression coefficient for the direct effect of workload with a value of $\beta = 0.42$ with a significant level of $0.826 > 0.05$ with a value of $t_{count} = 0.221 < t_{table} = 1.672$. Then the H1 hypothesis is rejected. Considering that the coefficient is positive and not significant, it can be concluded that workload has an effect on the auditor's ability to detect fraud tendencies, but the effect is not significant because the impact is so small.

Testing the hypothesis using the regression analysis approach, based on table 3, produces a regression coefficient with a direct effect of time pressure on the auditor's ability to detect fraud tendencies with a value of $\beta = 0.463$ with a significant level of $0.001 < 0.05$ and $t_{count} = 3.919 > t_{table} = 1.672$. Then the H2 hypothesis is accepted. Considering that the coefficient is positive and significant, it can be concluded that the relationship between the two is unidirectional, meaning that the higher the time pressure, the higher the auditor's ability to detect fraud tendencies.

Table 6 Simultaneous Significant Test Results

ANOVA ^a				
Model		Df	F	Sig.
1	Regression	2	9.926	0.000
	Residual	57		
	Total	59		
a. Dependent Variable: Y1				
b. Predictors: (Constant), X2, X1				

Source : IBM SPSS 24 Output Results, Primary Data Processed in 2023

Based on the results of the F test, the hypothesis being tested is workload and time pressure on the auditor's ability to detect fraud tendencies, the value of $F_{count} > F_{table}$ ($9.926 > 3.159$) is obtained with a significant value of $0.000 < 0.05$. This shows that H3 is accepted. It can be concluded that workload and time pressure simultaneously have a significant effect on the auditor's ability to detect fraud tendencies. This means that the higher the level of workload and time pressure, the higher the auditor's ability to detect fraud tendencies.

Table 7 Test Results for the Coefficient of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.508 ^a	.258	.232	.40084
a. Predictors: (constant), X2, X1				
b. Dependent Variable: Y1				

Source : IBM SPSS 24 Output Results, Primary Data Processed in 2023

Based on the results from the table above, it can be seen that the result of the R-Square is 0.258. These results indicate that the independent variable X explains the dependent variable Y by 25.8% and the remaining 74.2% can be explained by other variables not included in the research model.

DISCUSSION

The effect of workload on the auditor's ability to detect fraud tendencies can be seen from the regression coefficient and from the results of the H1 test, it can be concluded that workload has a positive and not significant effect on the auditor's ability to detect fraud tendencies at the Indonesian Supreme Audit Board Representative of Southeast Sulawesi Province. The results of this test do not mean that the workload variable does not affect the auditor's ability to detect fraud tendencies, but the effect is insignificant because the effect is so small. This shows that the higher the workload, the greater the auditor's ability to detect fraud tendencies.

Based on the research results obtained, it can be interpreted that the auditors of the Republic of Indonesia Supreme Audit Agency Representative for Southeast Sulawesi Province have a good perception of the workload given. They consider that the workload given is appropriate and adequate, so that the auditor has a good perception in carrying out audit examinations in a professional manner in detecting fraud tendencies because there is no assignment of excessive and urgent assignments to the auditor. In addition, an appropriate and adequate workload makes the auditor feel calm and comfortable in carrying out the examination, so that the auditor can work more focused.

Based on the research results and supported by the results of the questionnaire answers, it is known that the auditors at the Indonesian Audit Board of the Republic of Indonesia Representative for Southeast Sulawesi Province feel that the workload is indeed a lot, but according to them the tasks given are adequate or not burdensome because the leadership has divided the tasks properly and mutually help each other, so that the task can still be handled and carried out in accordance with the targets set. Even though the data obtained shows that there is a lot of workload for the auditor in determining recommendations for action on the findings obtained, and there are still many follow-ups that are not in accordance with the recommendations and have not been followed up, this is not a measure of the performance of the auditors of the Supreme Audit Agency (BPK) as a whole. . However, because there is still data that has not been realized due to the uncooperative factor of the object or entity being examined.

The results of this study are in line with the results of research conducted by Dandi (2017) which shows that workload has no significant effect on the auditor's ability to detect fraud. If workload is linked to intrinsic factors, it can be said that indirectly workload will result in optimal work performance in addition to its impact on employee performance, physical condition, and an impact on the mental health of an employee. Employees who are given a high workload mean that these employees are recognized for their expertise by the leadership, so that these employees will be more responsible in carrying out their duties

professionally and form the accuracy, skill and proficiency of an auditor in detecting fraud during the inspection process (Munandar, 2010).

According to Rafnes and Hilmia (2020) states that the more often the auditor detects financial reports or the high workload faced by the auditor, the more capable the auditor is of detecting fraud. The basic attitude or personality of a person can be formed on a person's response to the environment, objects, and intuition. The amount of burden in this case is the assignment or audit burden borne by a person which will affect how he will behave (Suryanto Indriyani and Sofyani, 2017).

Different research results are addressed by the research results of Molina and Wulandari (2018) which show that auditors with a high workload can cause fatigue and the emergence of dysfunctional behavior so that it can reduce the auditor's ability to detect fraud.

The results of research conducted by Anto Mustafa and Florensia (2020, p. 11) state that a high workload can reduce the auditor's ability to detect fraud. If the auditor's workload is low, the auditor will have more time to evaluate the evidence found, so that the auditor will be increasingly able to improve his ability to detect fraud.

Fullerton and Durtschi (2004) state that auditors need an attitude of professional skepticism in order to detect fraud. The auditor's professional skepticism decreases if the workload is high due to the large number of tasks that must be completed at a certain time so that the auditor does not examine further things that are considered unimportant. Because if the auditor's professional attitude is low, then the auditor will tend to ignore the symptoms of fraud. But if the auditor's workload is low, then the auditor has more time to evaluate audit evidence.

The effect of time pressure on the auditor's ability to detect fraud tendencies can be seen from the regression coefficient and the results of the H2 test. It can be concluded that time pressure has a positive and significant effect on the auditor's ability to detect fraud tendencies at the Indonesian Supreme Audit Board of the Republic of Indonesia Representative for Southeast Sulawesi Province. Where the higher the time pressure faced by the auditor in carrying out the inspection process, the more capable the auditor will be in detecting fraud tendencies.

The results of this study are in line with research conducted by Molina and Wulandari (2018) which examined the effect of time pressure on the auditor's ability to detect fraud. Found that auditors who work with time pressure are able to adapt so that the time pressure actually increases the auditor's ability to detect fraud.

The results of different studies are addressed by the results of Anggriawan's research (2014) which states that time pressure has a negative and significant effect on the auditor's ability to detect fraud. According to Braun (2000) states that auditors who work under time pressure will be less sensitive when fraud occurs because the auditor's attention to the causes of financial statement misstatements will decrease, the auditor will focus more on the work they must complete so that the auditor fails to produce signals signaling the cause of fraud symptoms.

In addition, Dandi's research (2017) conducted research on auditors from the Indonesian Audit Board of the Republic of Indonesia Representative for Riau Province which stated that the time pressure variable had no significant effect on the auditor's ability to detect fraud.

The effect of workload and time pressure on the auditor's ability to detect fraud tendencies seen from the results of the simultaneous test, it can be concluded that workload and time pressure have a significant effect on the auditor's ability to detect fraud tendencies at the Indonesian Audit Board of the Republic of Indonesia Representative for Southeast

Sulawesi Province. This shows that the higher the workload and time pressure faced by the auditor, the more the auditor's ability to detect fraud tendencies will increase.

Based on the results of testing the coefficient of determination, the effect given by workload and time pressure on the auditor's ability to detect fraud tendencies is 25.8%, while the remaining 74.2% is influenced by other variables that are not carried out by researchers, for example factors of ability, training, motivation, experience, professional skepticism, competence, independence or other factors.

A higher workload will reduce the auditor's ability to detect errors or fraud which will result in lower audit quality. On the other hand, even though the workload given is increasing and can be burdensome for the auditor, the auditor will be more reliable in carrying out his duties because he gains audit experience from the large number of assignments.

The results of this study are in line with the research of Molina and Wulandari (2018) where the results of their research show that workload and time pressure have a significant effect on the auditor's ability to detect fraud. These two factors greatly determine the focus and reliability of the auditor in carrying out a more thorough and careful examination.

According to Anggriawan (2014), detecting fraud is an attempt to obtain sufficient early indications of fraud, as well as narrowing the space for the perpetrators of fraud. The problem that often occurs is that the auditor also has limitations in detecting fraud. The limitations of the auditor will cause a gap or expectation gap between users of the auditor's services and/or users of financial statements who hope that the auditor can provide assurance that the financial statements presented do not contain misstatements and reflect the actual situation.

The results of a different study were addressed by Dandi's research (2017) who conducted research on auditors from the Indonesian Audit Board of the Republic of Indonesia Representative for Riau Province which stated that workload and time pressure had no significant effect on the auditor's ability to detect fraud.

CONCLUSION

Based on the background, theoretical basis, data analysis and test results conducted on the hypothesis which aims to test the effect of workload and time pressure on the auditor's ability to detect fraud tendencies proves that 1) workload has a positive and insignificant effect on the auditor's ability to detect fraud tendencies fraud, 2) time pressure has a positive and significant effect on the auditor's ability to detect fraud tendencies and 3) workload and time pressure have a significant effect on the auditor's ability to detect fraud tendencies in auditors of the Audit Board of the Republic of Indonesia Representative Office of Southeast Sulawesi Province.

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