THE EFFECT OF LOCUS OF CONTROL, EMOTIONAL INTELLIGENCE, AND PROFESSIONAL SKEPTICISM OF INTERNAL AUDITORS ON AUDIT QUALITY WITH AUDITOR EXPERIENCE AS A MODERATING VARIABLE

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Abstract

This study aims to analyze in more depth the influence of locus of control, emotional intelligence, and professional skepticism on audit quality using auditor experience as a moderating variable. The data used are the results of questionnaires from 70 auditors in the Internal Audit Unit (SPI) of State Universities with Legal Entities (PTNBH). Hypothesis testing techniques used multiple linear regression analysis and moderated regression analysis. The results of the study indicate that locus of control and emotional intelligence have a positive effect on audit quality, while professional skepticism has no significant effect on audit quality. The results of the moderated regression analysis indicate that auditor experience weakens the interaction of locus of control on audit quality and auditor experience does not moderate the relationship between emotional intelligence and professional skepticism on audit quality. The implications of this study indicate that locus of control and emotional intelligence must be possessed by auditors because they are one of the factors that can produce good audit quality. In addition, the Internal Audit Unit (SPI) must hold regular training to strengthen professional skepticism, because professional skepticism cannot be formed instantly but gradually.

Keywords: Locus of Control, Emotional Intelligence, Professional Skepticism, Audit Quality, Auditor Experience

INTRODUCTION

As educational institutions, universities should be at the forefront of instilling anti-corruption values. However, the reality in Indonesia paints a starkly different picture, where corrupt practices are actually found within the university environment itself. Data from the Corruption Eradication Commission (*Komisi Pemberantasan Korupsi*/KPK) through the 2023 Education Integrity Assessment Survey (SPI Pendidikan) reveals that Indonesia's education integrity index remains at Level 2 the corrective category with a score of 73.7 points out of a possible five levels (Ernes, 2024). This finding reflects the continued prevalence of unethical behavior in the education sector, including in governance aspects, which makes this sector vulnerable to corrupt practices. Indonesian Corruption Watch (2023) documented at least 37 alleged corruption cases within higher education institutions currently under investigation, with total state losses amounting to Rp 218.804 billion and bribery amounts totaling Rp 1.78 billion (ICW, 2023). This situation underscores that corruption in higher education is not merely a legal violation but a real threat to the integrity and objectives of higher education, ultimately undermining public trust in the education system as a whole (Azmii et al., 2024). The prevalence of these corruption cases fundamentally reflects a core issue regarding the quality of internal audits, given that many higher education institutions lack effective systems to detect and prevent fraud due to the weak role of internal audits in oversight (Anggraini & Hanun, 2025). Adequate internal audit quality is a primary prerequisite for oversight to function effectively. Deis and Giroux (1992), drawing on DeAngelo (1981) framework, state that audit quality is defined as the probability that an auditor will both detect and report violations within a client's accounting system, where the probability of detecting violations depends on the auditor's technical capabilities, while the probability of reporting them reflects the auditor's independence. Therefore, low-quality internal audits not only weaken the oversight function but also create a wider opening for corrupt practices to persist, given that the internal audit team must possess the competence to perform its duties and functions to prevent the occurrence of fraud (Aresteria, 2018).

In response to this situation, strengthening internal oversight has become a strategy deemed crucial for preventing and detecting corruption at an early stage. Based on the Three Lines Model framework proposed by The Institute of Internal Auditors (IIA), internal auditors serve as the third line of organizational oversight, responsible for providing independent and objective assurance and advice to management regarding the adequacy and effectiveness of governance and risk management. In the higher education sector, this function is carried out by the Internal Audit Unit (*Satuan Pengawas Internal*/SPI) as mandated by Ministry of National Education Regulation No. 47 of 2011, which encompasses audit, review, evaluation, and other oversight activities to ensure accountability and transparency in financial management. Nevertheless, research by the Association of Certified Fraud Examiners (ACFE, 2019) indicates that the government sector is the most vulnerable to fraud, while the contribution of internal auditors in detecting fraud stands at only 23.4% (ACFE, 2019). This figure suggests that the quality of internal audits still needs to be significantly improved so that internal auditors can function as a more reliable control mechanism in preventing and detecting fraud early on within the higher education environment.

This study specifically focuses on SPI internal auditors at State Universities with Legal Entity Status (*Perguruan Tinggi Negeri Berbadan Hukum*/PTNBH), an organizational context that is fundamentally different from Public Accounting Firms (*Kantor Akuntan Publik/KAP*) or private-sector entities. PTNBHs are semi-bureaucratic organizations that, on the one hand, possess broad autonomy in academic and non-academic management granted by the state, yet on the other hand remain bound by government regulations and institutional bureaucratic mechanisms. This broad autonomy actually adds to the complexity of management while simultaneously increasing the risk exposure that universities must face (Permatasari & Sumiyana, 2020). Unlike auditor in KAP, internal auditors at PTNBH are an integral part of the organizational structure and have intense interactions with the auditee. Wetmiller (2022) explains that the high level of interaction between auditors and the auditee significantly contributes to the spread of negative behaviors that can lower audit quality, particularly the tendency for auditors to accept the auditee's inadequate explanations. It is this context that makes studies on internal audit quality at PTNBH unable to be simply generalized from research findings conducted at KAP or in the private sector, thus requiring a separate, more contextual study.

A number of previous studies have identified various factors influencing audit quality, but the results show significant inconsistencies. Regarding the locus of control variable, Suwantari & Adi (2020) and Andrian et al. (2022) found that locus of control has a positive and significant effect on audit quality, while Megayani et al. (2020) and Antara et al. (2022) found that this variable has no significant effect. Similar inconsistencies were found regarding the emotional intelligence variable, where Syamsuri (2020), Agustina (2021), and Qonitah et al. (2022) concluded that emotional intelligence has a positive and significant impact on audit quality, while Dewi and Diskhmarzaweny (2021), Pramono & Puspita (2020), and Yulianti et al. (2024) found that emotional intelligence has no effect and may even indirectly reduce audit quality through auditors' dysfunctional behavior. Similarly, regarding the variable of professional skepticism, Suwantari and Adi (2020), Andrian et al. (2022), and Panggabean (2022) demonstrated a significant influence, while Triono et al. (2022) and Yulanda (2023) concluded the opposite. This inconsistency in research findings indicates that the relationship between auditors' personal characteristics and audit quality is not universal but depends on specific contextual conditions or factors that strengthen or weaken this relationship.

Based on this inconsistency, this study hypothesizes that differences in auditors' experience levels may serve as an explanatory factor that has previously been overlooked. Susilawati & Salsabilla (2023) and Muslim et al. (2020) assert that an auditor's experience constitutes a process of learning and potential development that unfolds through interactions with various tasks and responsibilities over a specific period, and has been shown to have a significant impact on audit quality. Auditors with higher levels of experience are hypothesized to possess more mature capabilities in applying their personal characteristics to complex audit practices compared to less experienced auditors. Therefore, this study employs auditor experience as a moderating variable to test whether experience levels can strengthen or weaken the influence of locus of control, emotional intelligence, and professional skepticism on audit quality. By positioning auditor experience as a moderating variable within the context of a semi-bureaucratic PTNBH, this study is expected to provide a more comprehensive and contextual explanation of the specific conditions that make

auditors' personal characteristics more effective in improving audit quality, while also filling a gap in the literature that has long been dominated by research on public accounting firms (KAP) and the private sector. Based on the above, this study is titled "**The Influence of Locus of Control, Emotional Intelligence, and Professional Skepticism of Internal Auditors on Audit Quality with Auditor Experience as a Moderating Variable."**

LITERATURE REVIEW

Attribution Theory

Attribution theory was first proposed by Heider (2013), who explained that a person's behavior can result from two causal factors: internal factors, which include an individual's attitudes, traits, character, abilities, and effort; and external factors, which include the environment, luck, and situations that affect the individual (Wahidahwati & Asyik, 2022). In the context of auditing, this theory is used to identify the factors that influence how auditors behave when carrying out their assignments.

Attribution theory serves as the theoretical foundation unifying all variables in this study. Locus of control reflects an individual's attribution pattern in interpreting the source of control over events whether originating from within oneself or from factors beyond one's control thereby influencing how auditors assume responsibility when performing audit procedures. Emotional intelligence enables auditors to manage internal emotional stress, thereby maintaining their professionalism. Professional skepticism reflects the cognitive dimension of attribution theory, wherein auditors evaluate whether received information reflects actual conditions or results from distortions and biases. Meanwhile, an auditor's experience enhances the accuracy of such assessments, as auditors who have encountered various audit situations are better able to distinguish between internal and external causes of a finding. Thus, attribution theory serves as an explanatory framework linking all personal variables of the auditor to the quality of internal audit.

Internal Audit Quality

Referring to the Institute of Internal Auditors (IIA)'s elaboration in the Global Internal Audit Standards (GIAS), quality is defined as a combination of compliance with professional standards and the achievement of the internal audit function's performance objectives (IIA, 2024). These standards replace the International Standards for the Professional Practice of Internal Auditing (IPPF) and are designed to describe fundamental principles, provide a framework for conducting internal audit activities, and assist in developing organizational processes and operations. In other words, an internal audit can be considered high-quality if the auditor is able to achieve the established performance targets using professional standards as a guide, while consistently reporting audit results based on evidence gathered in the field (Malau & Syofyan, 2022).

Internal audit quality refers to the level of compliance with IIA standards, the ability to plan audits, identify findings, and communicate and implement the resulting recommendations from the start of the audit process through to reporting (Zeyn, 2014). Ashbaugh-Skaife et al. (2008) and Doyle et al. (2007) indicate that the quality of financial reporting can improve as the quality of internal audit increases, since internal audit is a crucial component of internal control effectiveness.

Measuring audit quality is complex because the level of assurance provided by auditors in their work cannot be directly observed (DeFond & Zhang, 2014). Samagaio & Felicio (2022) and Safarzadeh (2023) use Reduced Audit Quality Practices (RAQP) as the basis for measuring audit quality. According to Coram et al. (2008), RAQP is directly associated with behaviors that threaten audit quality, ranging from failing to pursue questionable evidence, not testing all sample items, ignoring technical issues, accepting weak client explanations, premature sign-off, superficial document review, to rejecting evidence from the sample that appears complex. RAQP behaviors have a negative relationship with audit quality; thus, the higher the RAQP level, the lower the resulting audit quality (Safarzadeh & Mohammadi, 2023)

Locus of Control

Locus of control was introduced by Rotter (1966) through Social Learning Theory as an individual's belief regarding the source of control over events in their life. The central idea of this theory is that personality is the result of the interaction between an individual and their environment; therefore, to understand a person's behavior, both the individual's learning history and the environmental stimuli they respond to must be considered (1966).

Rachman (2022) explains that the locus of control reflects an individual's perception of the origin of their behavior and the factors influencing it. Rotter (1966) distinguishes two components of locus of control: external and internal. Auditors with an external locus of control tend to attribute most events in their lives to forces beyond their control, making it difficult for them to fully understand situations and leaving them less capable of taking full responsibility for their audit results (Putri, 2020). Conversely, auditors with an internal locus of control believe that their own abilities and actions determine success, so they take on a full role and responsibility in every audit decision-making process (Putri, 2020).

Hellriegel & Slocum (2011) argue that locus of control has a significant impact on work behavior. Internal auditors with an internal locus of control tend to demonstrate optimal performance, exert greater effort when facing problems, and do not blame external factors when experiencing failure (Patten, 2005). Judge & Bono (2001), through their meta-analysis, found that an internal locus of control is positively correlated with work performance. Studies by Putri (2020), Suwantari & Adi (2020), and Andrian et al. (2022) consistently show that locus of control has a positive effect on audit quality, meaning that the higher an auditor's internal locus of control, the better the resulting audit quality.

H1: Internal locus of control has a positive effect on audit quality.

Emotional Intelligence

Mayer et al. (1993) define emotional intelligence as an individual's ability to reason accurately about emotions and to use emotions and emotional knowledge to support thinking. Gaspar et al. (2022) emphasize that the core of emotional intelligence lies in the ability to recognize, label, manage, and communicate one's emotional state.

The capacity to understand and manage one's own emotional states as well as those of others, in fostering and maintaining productive relationships, is a component of emotional intelligence that is highly relevant for auditors (Andrian et al., 2022).

In performing their duties, auditors are inevitably exposed to significant emotional pressure from clients. With strong emotional intelligence, auditors must be able to control their emotions even when faced with negative sentiments from clients (Saputra et al., 2021). Andrian et al. (2022) add that auditors require a high level of emotional intelligence due to

the numerous parties they must communicate with in the workplace. The ability to calmly manage feelings of anxiety enables auditors with high emotional intelligence to continue performing their duties effectively, even when pressure disrupts their mental capacity. Doan et al. (2025) found that emotional intelligence helps auditors manage stress effectively and maintain professionalism, which in turn positively impacts the overall quality of audit performance. Abdo et al. (2022) reinforce these findings by demonstrating that auditors' work efficiency increases with higher emotional intelligence and decreases when emotional intelligence weakens.

Empirically, Qonitah et al. (2022), Syamsuri (2020), and Andrian et al. (2022) confirmed that emotional intelligence has a significant and positive influence on audit quality. Through their meta-analysis, Joseph & Newman (2010) found that emotional intelligence is a significant predictor of performance, particularly in jobs that demand high emotional regulation.

H2: Emotional intelligence has a positive effect on internal audit quality.

Professional Skepticism

Skepticism is an attitude in which an individual consistently questions and seeks the truth regarding any information received, and refrains from drawing conclusions when the evidence obtained is insufficient (Hurtt, 2010). The IIA in the GIAS (Standard 4.3) defines professional skepticism as the attitude of constantly questioning and doubting the validity and truth of claims, statements, and other information, so that internal auditors can make objective judgments based on facts, information, and logic not merely on beliefs or assumptions.

Nolder & Kadous (2018) explain that professional skepticism consists of a mindset component that drives cognitive processing and an attitude component that reflects the auditor's affective evaluation of the evidence obtained. Auditors possessing professional skepticism consistently question every situation they encounter, thereby fostering caution in accepting and evaluating evidence. By adopting a skeptical stance, auditors not only detect potential fraud but also prevent it, which can enhance audit quality (Savira, Rahmawati & Ramadhan, 2021).

Professional bodies such as The USA Audit Quality state that professional skepticism is one of the three key components determining audit quality, alongside independence and neutrality. Suwantari & Adi (2020), Qonitah et al. (2022), and Al-Rawashdeh et al. (2024) consistently confirm that professional skepticism encourages auditors to make reasonable and careful judgments in determining audit evidence, thereby positively influencing the resulting audit quality.

H3: Professional skepticism has a positive effect on the quality of internal audits.

Auditor Experience

Experience refers to the length of one's tenure, and with such experience, it is expected that an individual can better understand and perform their work. An individual can develop their abilities and deepen their competencies in their field through the experience they possess (Antara et al., 2022). An auditor's experience is the result of integrating everything they have done, derived from interactions during their work (Mulyadi, 2012).

An experienced auditor is able to understand and analyze errors more accurately and identify the causes of those errors more quickly (Hernadianto et al., 2020). Libby & Frederick (1990) confirm that experienced auditors are superior at explaining audit findings because

they possess richer knowledge resulting from repeated exposure to various audit situations. Experience also serves as a process of learning and developing an auditor's potential, occurring through interaction with various tasks and responsibilities carried out over a specific period (Muslim et al., 2020).

Furthermore, experience plays a role in strengthening the influence of the auditor's personal variables on audit quality. Auditors with an internal locus of control reinforced by experience will have a more verified confidence in their ability to control audit outcomes. Experienced auditors with high emotional intelligence possess broader and more proven emotional regulation strategies. Experienced skeptical auditors are better at reading the context of fraud because they have a richer case reference as a cognitive benchmark (Nelson, 2009; Oktaviani & Latrini, 2018). The combination of the auditor's experience and personal qualities is expected to optimally enhance audit quality (Megayani et al., 2020).

H4: Auditor experience moderates the relationship between locus of control and internal audit quality.

H5: Auditor experience moderates the relationship between emotional intelligence and internal audit quality.

H6: Auditor experience moderates the relationship between professional skepticism and internal audit quality.

Research Framework

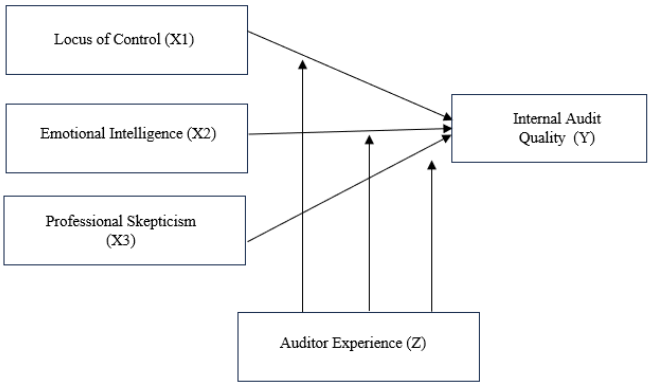


Figure 1.
Research Framework

RESEARCH METHOD

This study employs a quantitative method using primary data collected via a questionnaire. The objective of the study is to examine the influence of locus of control, emotional intelligence, and professional skepticism on internal audit quality, with auditor experience serving as a moderating variable.

The study population consists of all internal auditors in the Internal Audit Unit (SPI) at State Universities with Legal Entity Status (PTN-BH) in Indonesia, totaling 225 auditors from 23 PTN-BH institutions. The sampling technique used was simple random sampling, resulting in a sample of 70 respondents. Referring to Hair et al. (2019), the minimum sample size for moderation regression analysis is 10 times the number of predictors, including the

interaction term. With seven predictors in this model, the minimum sample size required is 70 respondents; thus, the sample for this study is deemed adequate.

The data in this study were collected using a 1–5 Likert-scale questionnaire and analyzed using SPSS. The analytical methods employed included multiple linear regression to test the effects of several independent variables on the dependent variable, as well as moderated regression analysis (MRA) to test whether the moderator variable strengthens or weakens the relationship between variables. The risk of common method bias was mitigated by ensuring respondent anonymity and separating items across constructs within the questionnaire (Podsakoff et al., 2003).

Table 1.
Operational Definition of Variables

Variable	Dimension	Indicator
Audit Quality (Coram et al., 2008; Safarzadeh & Mohammadi, 2023; Samagaio & Felício, 2022)	Reduce Audit Quality Practice Behavior	a. Failure to pursue questionable evidence b. Failure to test all items in the sample c. Failure to investigate technical issues d. Accepting weak client explanations e. Premature sign-off f. Superficial review of client documents g. Rejecting unusual evidence/documents from the sample
Locus of Control (Spector, 1988)	1. External locus of control a. Luck and environmental influences	a. Luck and environment influence individuals in obtaining a job b. Luck and environment influence individuals in receiving rewards c. Luck and environment influence individual success at work
	2. Internal locus of control	a. Ability and effort a. Ability and effort influence individuals in obtaining a job b. Ability and effort influence individuals in receiving rewards c. Ability and effort influence individual success at work
Emotional Intelligence (Goleman, 1998)	1. Self-awareness	a. Emotional awareness b. Accurate self-assessment c. Self-confidence
	2. Self-regulation	a. Self-control b. Trustworthiness a. Conscientiousness
	3. Motivation	a. Achievement drive b. Commitment b. Optimism
	4. Empathy	a. Understanding others b. Developing others
	5. Social skills	a. Conflict management b. Leadership c. Collaboration and cooperation
Professional Skepticism (Hurtt, 2010)	1. Questioning mind	a. Rejecting statements without evidence b. Frequently asking questions to obtain further information
	2. Suspension of judgment	a. Taking time to make decisions b. b. Making decisions after all information has been obtained
	3. Search for knowledge	a. Learning is interesting and enjoyable

		b. Verifying the truth of what is read or heard is enjoyable
	4. Interpersonal understanding	a. Understanding reasons for others' behavior b. Understanding others' behavior
	5. Self-esteem	a. Self-confidence b. b. Confidence in one's own abilities
	6. Autonomy	a. Not easily accepting others' statements b. Not easily trusting others
Auditor Experience (Rajagukguk et al., 2024)	1. Length of service as an auditor	a. Length of time working as an auditor (in years)
	2. Number of audit assignments	b. Number of assignments received during the auditor's career

RESULT AND DISCUSSION

Research Results

Respondent Criteria

Table 2.
Respondent Criteria

Category	Description	Number	Percentage
Gender	Male	38 respondents	54.3%
	Female	32 respondents	45.7%
Total		**70 respondents**	**100%**
Age	24–30 years	15 respondents	21.4%
	31–40 years	34 respondents	48.6%
	41–50 years	12 respondents	17.1%
	51–60 years	6 respondents	8.6%
	> 60 years	3 respondents	4.3%
Total		**70 respondents**	**100%**
Highest Education	Diploma IV / Bachelor's Degree	30 respondents	42.9%
	Master's Degree	28 respondents	40.0%
	Doctoral Degree	12 respondents	17.1%
Total		**70 respondents**	**100%**
Length of Service	0–1 year	15 respondents	21.4%
	2–3 years	17 respondents	24.3%
	4–5 years	13 respondents	18.6%
	6–10 years	8 respondents	11.4%
	> 10 years	17 respondents	24.3%
Total		**70 respondents**	**100%**

Source: processed data (2025)

Vadility and Reability Test

Tabel 3.
Validity Test Result

Variable	No. of Items	Pearson Correlation Range	r Table	Result
Locus of Control (X1)	LC.1–LC.12	0.385 – 0.817	0.235	All Valid
Emotional Intelligence (X2)	KE.1–KE.28	0.609 – 0.846	0.235	All Valid

Professional Skepticism (X3)	SP.1–SP.23	0.369 – 0.769	0.235	All Valid
Audit Quality (Y)	KA.1–KA.14	0.469 – 0.782	0.235	All Valid
Auditor Experience (Z)	(PA.1–PA.2)	0.894 – 0.916	0.235	All Valid

Source: processed data (2025)

The table 3 shows that all items were deemed valid because the calculated r value > r table (0.235). This result meaning this research instrument can be effectively used for data collection for further analysis.

Tabel 4.
Reliability Test Result

Variable	Cronbach Alpha	Result
Locus of Control (X1)	0,853	Reliable
Emotional Intelligence (X2)	0.968	Reliable
Professional Skepticism (X3)	0,911	Reliable
Audit Quality (Y)	0,905	Reliable
Auditor Experience (Z)	0,777	Reliable

Source: processed data (2025)

All variables were found to be reliable, as their Cronbach's alpha values > 0.60. This indicates that the entire research instrument exhibits good internal consistency, meaning the questionnaire can produce consistent data when administered repeatedly under the same conditions. Consequently, this instrument is suitable for use as a data collection tool in research.

Classical Assumption Test

Normality Test

Table 5.
Normality Test

One-Sample Kolmogorov-Smirnov Test		
N		Unstandardized Residual
		70
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	5.75417229
Most Extreme Differences	Absolute	.072
	Positive	.072
	Negative	-.031
Test Statistic		.072
Asymp. Sig. (2-tailed)		.200[c,d]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: processed data (2025)

Based on the table above, the Asymp. Sig. (2-tailed) value of 0.200 is greater than 0.05, proving that the data in this study are normally distributed.

Multicollinearity Test

Table 6.
Multicollinearity Test

Coefficients[a]					
Model		Unstandardized Coefficients		Standardized Coefficients	t
		B	Std. Error	Beta	
1	(Constant)	6.610	6.670		.991
	Locus of Control	.291	.135	.262	2.147
	Emotional Intelligence	.201	.091	.364	2.212
	Professional Skepticism	.067	.146	.089	.456
	Auditor Experience	.989	.279	.309	3.538

Coefficients[a]				
Model		Sig.	Collinearity Statistics	
			Tolerance	VIF
1	(Constant)	.325		
	Locus of Control	.036	.513	1.950
	Emotional Intelligence	.031	.280	3.565
	Professional Skepticism	.650	.202	4.960
	Auditor Experience	.001	.998	1.002
. a. Dependent Variable: Audit Quality				

Source: processed data (2025)

Based on the table above, it can be seen that the tolerance value (TOL) for each variable is greater than 0.10, and the Variance Information Factor (VIF) for each variable is less than 10. This indicates that there is no multicollinearity in the regression model.

Heteroscedasticity Test

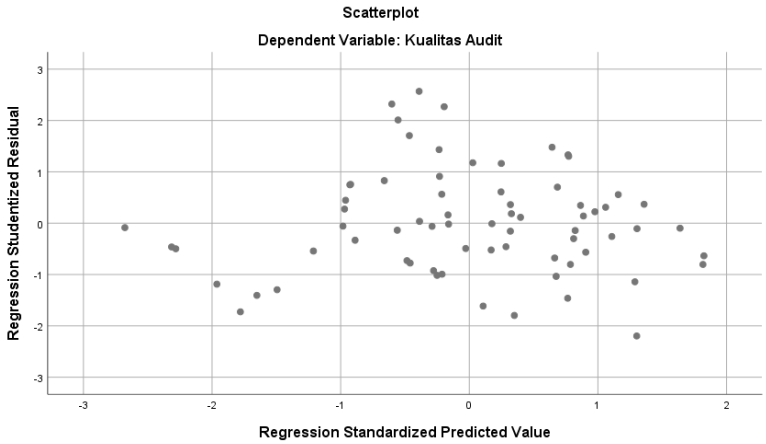


Figure 2.
Heteroscedasticity Test
Source: processed data (2025)

Based on the diagram above, it can be seen that the points are randomly distributed and do not form a specific pattern. Therefore, it can be concluded that the regression model does not exhibit heteroscedasticity.

Multiple Linear Regression Analysis

Table 7.
Multiple Linear Regression Analysis

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	sig
		B	Std. Error	Beta		
1	(Constant)	12.723	6.982		1.822	0.073
	Locus Of Control	.295	.147	.265	2.011	0.048
	Emotional Intelligence	.208	.098	.378	2.115	0.038
	Professional Skepticism	.064	.158	.086	.407	0.686
a. Dependent Variable: Audit Quality						

Source: processed data (2025)

Based on the table above, the constant values and regression coefficients can be determined, so the multiple linear regression equation can be formulated as follows:

AQ = 12.723 + 0.295LoC + 0.208EI + 0.064PS

Moderated Regression Analysis (MRA)

Table 8.
Moderated Regression Analysis (MRA)

Coefficients[a]								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	10.330	5.960		1.733	.088		
	LOC	.289	.118	.260	2.443	.017	.511	1.956
	EI	.179	.081	.325	2.214	.031	.268	3.727
	PS	.067	.129	.089	.519	.606	.195	5.127
	AE	.842	.246	.263	3.424	.001	.981	1.020
	LOCAE_C	-.002	.000	-.510	-4.210	.000	.394	2.538
	E1AE_C	.000	.000	-.178	-1.016	.313	.189	5.297
	PSAE_C	.001	.001	.370	1.806	.076	.138	7.256
a. Dependent Variable: AQ								

Source: processed data (2025)

The table above shows the constant values and regression coefficients, which can be formulated as follows:

AQ = 10.330 + 0.289(LOC) + 0.179(EI) + 0.067(PS) + 0.842(AE) - 0.002(LOCAE_C) + 0.000(EIAE_C) + 0.001(PSAE_C)

Coefficient of Determination Test

Table 9.
Coefficient of Determination Test

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.640[a]	.410	.383	6.42501
a. Predictors: (Constant), Professional Skepticism, Locus Of Control, Emotional Intelligence				

Source: processed data (2025)

Based on the table above, the results of the coefficient of determination show an Adjusted R-Square value of 0.383 (38.3%). This means that the independent variables, locus of control (X1), emotional intelligence (X2), and professional skepticism (X3) can explain 38.3% of the variance in audit quality, while the remaining 61.7% is explained by other unobserved variables not included in this study.

After considering the moderating variable, auditor experience (Z), the coefficient of determination was recalculated to determine the extent to which the interaction between the independent variables (locus of control, emotional intelligence, and professional skepticism) and the moderating variable (audit experience) can explain the dependent variable (audit quality). The coefficient of determination results after moderating variables are as follows.

Table 10.
Coefficient of Determination Test After Moderating

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.801[a]	.641	.600	5.16947
a. Predictors: (Constant), *Locus Of Control*, Emotional Intelligence, Professional Skepticism, Auditor Experience, XI.Z, X2.Z, X3.Z				

Source: processed data (2025)

The table above shows the coefficient of determination, showing an Adjusted R Square value of 0.600 (60%). This means that the independent variables, namely locus of control (X1), emotional intelligence (X2), and professional skepticism (X3), along with their interaction with the auditor experience variable (Z), are able to explain 60% of the audit quality variable, while the remaining 40% is explained by other variables not observed in this study.

F Statistic Test

Table 11.
F Statistic Test

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1890.346	3	630.115	15.264	.000[b]
	Residual	2724.526	66	41.281		
	Total	4614.871	69			
a. Dependent Variable: Audit Quality						
b. Predictors: (Constant), Professional Skepticism, Locus Of Control, Emotional Intelligence						

Source: processed data (2025)

Based on the table above, the calculated F-value is 15.264, while the critical F-value is 3.13 (df1: 3–1 = 2, df2: 70–3–1 = 66), with a significance level of 0.000 < α 0.05. This indicates that the variables locus of control (X1), emotional intelligence (X2), and

professional skepticism (X3) collectively (simultaneously) have a significant effect on audit quality (Y). Therefore, it can be concluded that the model used to test the influence of locus of control, emotional intelligence, and professional skepticism on audit quality is a well-fitting model.

After considering the moderating effect, an F-statistical test was conducted to examine the influence of all independent variables and their interactions with the moderating variable on the dependent variable. The following table shows the results of the F-statistical test with the addition of the moderating variable.

Table 12.
F Statistic Test After Moderating

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2958.016	7	422.574	15.813	.000[b]
	Residual	1656.855	62	26.723		
	Total	4614.871	69			
a. Dependent Variable: Audit Quality						
b. Predictors: (Constant), Locus Of Control, Emotional Intelligence, Professional Skepticism, Auditor Experience, XI.Z, X2.Z, X3.Z						

Source: processed data (2025)

The table above shows the calculated F value of 15.813, while the F table value is 2.24 (df1: 7-1 = 6, df2: 70-8 = 62), with a significance value of 0.000 <α 0.05. Because the calculated F value is > Ftable and the significance value is <0.05, H0 is rejected and H1 is accepted. This indicates that the variables locus of control (X1), emotional intelligence (X2), professional skepticism (X3), and auditor experience (Z), as well as the interaction between the moderating variables (locus of control with auditor experience, emotional intelligence with auditor experience, and professional skepticism with auditor experience) simultaneously have a significant effect on audit quality (Y). Therefore, it can be concluded that the model used to test the influence of locus of control, emotional intelligence, and professional skepticism on audit quality is a good fit.

Hypothesis Testing (T-Test)

Table 13.
Hypothesis Testing (T-Test)

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	sig
		B	Std. Error	Beta		
1	(Constant)	12.723	6.982		1.822	0.073
	Locus Of Control	.295	.147	.265	2.011	0.048
	Emotional Intelligence	.208	.098	.378	2.115	0.038
	Professional Skepticism	.064	.158	.086	.407	0.686
a. Dependent Variable: Audit Quality						

Source: processed data (2025)

The table above shows that the significance value for the locus of control variable is 0.048 < α (0.05). Based on a standardized beta value of 0.265, the effect of Locus of Control falls into the moderate category in practical terms, indicating that this variable makes a fairly significant contribution to improving audit quality Therefore, it can be concluded that the locus of control variable (X1) has a significant effect on audit quality (Y).

The emotional intelligence variable (X2) has a significance value of 0.038 < α (0.05). The standardized beta value of 0.378 is the highest among all independent variables in this model, indicating that Emotional Intelligence is the most dominant variable in influencing audit quality Therefore, it can be concluded that the emotional intelligence variable (X2) has a significant effect on audit quality (Y).

The professional skepticism variable (X3) has a significance value of 0.686 > α (0.05). A standardized beta value of 0.086 falls into the small category, indicating that, both statistically and practically, Professional Skepticism does not have a significant effect on audit quality in this study. Therefore, it can be concluded that the professional skepticism variable (X3) has a significant effect on audit quality (Y).

The T-test after moderation aims to analyze the influence of the independent variables on the dependent variable by considering the interaction of the moderating variables.

Table 14.
Hypothesis Testing (T-Test) After Moderating

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	sig
		B	Std. Error	Beta		
1	(Constant)	10.330	5.960		1.733	.088
	LOCAE_C	-.002	.000	-.510	-4.210	.000
	EIAE_C	.000	.000	-.178	-1.016	.313
	PSAE_C	.001	.001	.370	1.806	.076
a. Dependent Variable: Audit Quality						

Source: processed data (2025)

The table above shows that the locus of control variable, moderated by the auditor experience variable (LoC.AE), has a significance value of 0.000 <α (0.05). The standardized beta value for the interaction, -0,510, is the highest in absolute terms among all interaction variables in the model. This indicates that the interaction between the locus of control variable and the auditor experience variable has a significant effect on audit quality (Y).

The significance value for the interaction between emotional intelligence and auditor experience (EI.AE) is 0.313 >α (0.05). Based on a comparison of standardized beta values, the EI.AE interaction (β = -0.178) has a weaker effect than the LoC.AE interaction in this model. This indicates that the interaction between emotional intelligence and auditor experience does not have a significant effect on audit quality, so this variable does not make a significant contribution to the model.

Finally, the significance value of the interaction between the professional skepticism variable and the auditor experience variable (PS.AE) is 0.076 > α (0.005). Based on a comparison of standardized beta values, the PS.AE interaction (β = 0.370) has a stronger effect than EI.AE but still does not reach the required level of significance. This shows that

the interaction between the professional skepticism variable and auditor experience does not have a significant influence on audit quality.

Discussion

The Effect of Locus of Control on Audit Quality

The results of this study indicate that locus of control has a significant effect on audit quality, meaning that H0 is rejected and H1 is accepted. The locus of control possessed by the auditors in this study predominantly tends toward an internal locus of control. Attribution theory states that a person's behavior can result from internal factors, one of which is locus of control. Locus of control is a psychological concept that describes a person's belief regarding the causes of events in their life whether they stem from within themselves or from external factors. Auditors with an internal locus of control tend to demonstrate optimal performance compared to those with an external locus of control, thereby avoiding behaviors that can compromise audit quality (RAQPB), such as premature signoff on audit procedures, failing to examine all items in the sample, failing to obtain sufficient evidence, and so on.

This study aligns with research conducted by Putri (2020), Suwantari & Adi (2020), and Andrian et al. (2022), which indicates that locus of control has a positive influence on audit quality. This is because auditors with an internal locus of control always take on roles and responsibilities in their work, as they believe that all events in their lives (including their work) are always within their own control. Furthermore, auditors with an internal locus of control always view every event as a result of their own actions and do not blame others when they experience failure.

The Effect of Emotional Intelligence on Audit Quality

Emotional intelligence refers to an individual's ability to manage emotions, recognize the feelings of others as well as their own, and maintain good relationships with others. The results of this study indicate that emotional intelligence has a significant effect on audit quality, meaning that H0 is rejected and H2 is accepted.

This finding is in line with studies conducted by Syamsuri (2020), Agustina (2021), and Qonitah et al. (2022), which show that emotional intelligence affects audit quality. The results demonstrate that auditors with high emotional intelligence also possess strong decision-making and problem-solving abilities. In addition, well-developed emotional intelligence among auditors positively influences the work environment and the auditors themselves, as emotional intelligence complements intellectual intelligence. Ultimately, this combination contributes to higher audit quality. These findings support behavioral auditing theory, which posits that emotional factors not just technical skills also influence auditor performance, thereby reinforcing the view that audit quality is influenced by the auditor's psychological characteristics.

The Effect of Professional Skepticism on Audit Quality

The results of this study indicate that professional skepticism does not have a significant effect on audit quality, meaning that H0 is accepted and H3 is rejected. This finding is inconsistent with prior studies conducted by Suwantari & Adi (2020), Andrian (2022), and Panggabean (2022), which found that professional skepticism has a significant impact on audit quality. This discrepancy may be due to differences in respondent characteristics or research context compared to previous studies.

Research conducted by Bate'e et al. (2025) carried out an empirical study of auditors at BPK and found that professional skepticism does not influence the detection of fraud. This

suggests that although skepticism is theoretically important, its influence may be mediated by other factors, such as the audit environment. Research by Nelson (2009) explains that professional auditors adjust their level of professional skepticism based on risk assessment. In audit situations at PTNBH, auditors primarily conduct performance audits and compliance audits, whose procedures are clearly defined. In these types of audits, technical competence and regulatory understanding are prioritized over excessive skepticism. While professional skepticism is indeed essential for auditors in evaluating audit evidence and information provided by the auditee, levels of skepticism that are too high or too low can negatively impact audit quality (Kurniawan & Kurniawati, 2024).

According to the Institute of Internal Auditors (IIA), internal auditors not only provide assurance services but also offer consulting services to help organizations achieve their objectives. In fulfilling their role, internal auditors need to build collaborative relationships with the auditee. Research conducted by Sarens & De Beelde (2006)indicates that a good relationship between auditors and management influences the effectiveness of internal audits. In the context of internal auditors at PTNBH, auditors and auditees are part of the same organization with the shared goal of achieving good governance. Excessive skepticism can lead to a strained relationship. However, an excessively low level of professional skepticism is also not desirable, as auditors may overlook audit evidence that could potentially reveal fraud (Kurniawan & Kurniawati, 2024). These findings support behavioral auditing theory, which holds that professional skepticism alone is not sufficient to determine audit quality; rather, its effectiveness depends on the audit environment and the institutional context in which the auditor works

Auditor Experience Moderating the Effect of Locus of Control on Audit Quality

Based on the results of Moderated Regression Analysis (MRA), it can be seen that the auditor experience variable moderates the relationship between locus of control and audit quality, meaning that H0 is rejected and H4 is accepted.

This study does not align with Megayani et al. (2020), who found that auditor experience does not moderate the relationship between locus of control and audit quality. This suggests that auditor experience neither strengthens nor weakens the relationship between locus of control and audit quality. In contrast, this study indicates that as auditor experience increases, the contribution of locus of control to audit quality decreases.

The primary factor distinguishing senior auditors from junior auditors is their technical knowledge (Bédard, 1989; Libby & Frederick, 1990). Senior auditors possess better technical knowledge compared to junior auditors. This technical knowledge is formed and developed through the learning process and training in various complex audit situations. This indicates that senior auditors with extensive experience rely on their technical knowledge and professional judgment when interpreting audit evidence. Meanwhile, junior auditors with limited experience are influenced by their personality traits (such as locus of control) in decision-making during the audit process.

Based on the research by Damayanti et al. (2025) and Tjahjono & Adawiyah (2019), experience significantly influences audit quality. The findings of this research indicate that experienced auditors tend to possess sharp professional intuition and are able to determine audit focus more effectively and efficiently. Furthermore, experienced auditors tend to have a better understanding of ethical principles and technical regulations, and are able to manage

external pressures that may affect audit independence and objectivity. This indicates that an auditor's experience has a very strong influence on audit quality.

It can be concluded that when auditors have limited experience, their locus of control exerts a significant influence on the quality of the resulting audit. Conversely, experienced auditors possess sufficient knowledge and sound professional judgment to produce high-quality audits, regardless of whether they have a high or low internal locus of control. This study expands the application of attribution theory in the context of auditing by demonstrating that internal attribution becomes less dominant as auditors gain experience, suggesting that attribution patterns in auditing behavior are dynamic and evolve with professional experience.

Auditor Experience Moderating the Effect of Emotional Intelligence on Audit Quality

The results show that auditor experience neither strengthens nor weakens the relationship between emotional intelligence and audit quality, meaning that H0 is accepted and H5 is rejected. This indicates that the effect of emotional intelligence on audit quality is consistent and not influenced by the auditor's level of experience. Emotional intelligence refers to an individual's ability to manage emotions, recognize the feelings of others and oneself, and maintain good interpersonal relationships. Auditors with low emotional intelligence may experience difficulty managing conflicts (Zhao et al., 2022), and are more likely to engage in dysfunctional behaviors that reduce audit quality (Yang et al., 2018), even if they possess extensive technical experience.

Auditors with high emotional intelligence, regardless of their work experience, are able to manage pressure and stress during the audit process (Simatupang & Diana, 2026) and build professional relationships with clients (Daff et al., 2012). These findings support behavioral auditing theory, which holds that emotional intelligence operates independently of an auditor's experience, suggesting that emotional intelligence is a stable individual trait that consistently influences audit quality.

Auditor Experience Moderating the Effect of Professional Skepticism on Audit Quality

The results indicate that auditor experience neither strengthens nor weakens the relationship between professional skepticism and audit quality, meaning that H0 is accepted and H6 is rejected. Although the interaction between professional skepticism and auditor experience is not significant, their relationship shows a positive direction. This occurs because respondents in this study have diverse levels of experience (including junior, intermediate, and senior auditors), resulting in a very weak interaction between professional skepticism and auditor experience.

According to The Institute of Internal Auditors (IIA) Global Internal Audit Standards (Standard 4.3), professional skepticism is defined as an attitude of continuously questioning and doubting the validity and truthfulness of claims, statements, and other information. Professional skepticism does not develop automatically but is built through experience in audit engagements and training attended by auditors; therefore, sufficient time is required to develop an appropriate level of skepticism (Piserah et al., 2022). However, in some cases, highly experienced auditors may experience a decline in professional skepticism due to overconfidence in rapid judgments and close relationships with clients (Popova, 2012). This study expands the application of behavioral auditing theory in the audit context by demonstrating that professional skepticism requires time and structured experience to

develop, and thus its interaction with auditors' experience varies depending on their level of seniority within the audit organization.

CONCLUSION

The results of the study indicate that locus of control and emotional intelligence have a positive effect on audit quality, while professional skepticism has no significant effect on audit quality. The results of the moderation regression analysis indicate that auditor experience weakens the interaction of locus of control with audit quality, and auditor experience does not moderate the relationship between emotional intelligence and professional skepticism with audit quality.

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