

## 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

Educational institutions, particularly universities, are institutions that should cultivate anti-corruption values. However, in reality, in Indonesia there are still many corrupt practices occurring within universities, carried out by parties who disregard the law. This is evidenced by a series of corruption cases in higher education institutions in recent years. Research conducted by Indonesian Corruption Watch in 2023 revealed that there were at least 37 alleged corruption issues within the higher education sector that are currently being handled by authorized institutions, either law enforcement agencies or internal supervisory bodies. These corrupt practices have caused state losses amounting to approximately IDR 218.804 billion, in addition to bribery values reaching IDR 1.78 billion.

The impact of corruption in universities can damage their reputation or credibility as educational providers and, of course, harm the state. The good name of educational institutions should be safeguarded as places that promote education, community service, and research free from corrupt practices. Therefore, efforts to prevent corruption must be carried out through systematic improvements in governance. One strategy to achieve this is by enhancing internal supervision.

To strengthen internal supervision in universities, the Ministry of Education and Culture (Kemendikbud) issued a regulation through the Regulation of the Minister of National Education Number 47 of 2011. This regulation governs the Internal Supervisory Unit (Satuan Pengawasan Intern/SPI) within the Ministry of National Education. Under this policy, the SPI is designated as an entity that supports the implementation of supervision over the duties of work units, including those in higher education institutions. The regulation explains that internal supervision encompasses various processes, including evaluation, review, auditing, and other supervisory activities aimed at managing organizational activities, safeguarding assets, improving effectiveness and efficiency, and ensuring reliable financial reporting. In addition, this supervision aims to provide early evaluation of any non-compliance or deviations from applicable policies. With the presence of the Internal Supervisory Unit, it is expected that university governance will improve and prevent fraud and corruption, as financial management activities in higher education institutions become more accountable and transparent.

The probability that an auditor will evaluate and report violations in a client's accounting system is defined as audit quality (DeAngelo, 1981). The ability to identify fraudulent activities, errors, or material misstatements, as well as to collect and present evidence to support audit findings, is crucial for auditors. Therefore, the sustainability of an organization or institution is determined by how auditors conduct audits and the quality of the audits produced.

One issue in measuring audit quality is that the results of audit quality cannot be directly observed. Since audit quality cannot be directly observed, researchers seek indicators to measure it. Several studies have examined factors that may influence audit quality. Based on the research conducted by Suwantari and Adi (2020) and Andrian et al. (2022), locus of control has a positive and significant effect on audit quality. In contrast, different results were found in studies by Megayani et al. (2020) and Antara et al. (2022), which showed that locus of control does not affect audit quality. Furthermore, studies conducted by Syamsuri (2020),

Agustina (2021), and Qonitah et al. (2022) indicate that audit quality is influenced by auditors' emotional intelligence.

Research conducted by Suwantari and Adi (2020), Andrian (2022), and Panggabean (2022) shows consistent results, namely that professional skepticism has a significant impact on audit quality. However, these findings are not in line with studies conducted by Triono et al. (2021) and Yulanda (2021), which conclude that professional skepticism does not affect audit quality. The final factor suspected to influence audit quality is auditor experience. Muslim et al. (2022) found that work experience significantly affects audit quality, while research conducted by Suryani et al. (2021) did not find a significant effect of auditors' work experience on audit quality.

Based on the inconsistency of previous research findings and the phenomena described above, this study seeks to develop a conceptual framework regarding factors that influence audit quality by using auditor experience as a moderating variable and examining the effects of locus of control, emotional intelligence, and professional skepticism on audit quality. Accordingly, the title of this study is **“The Effect of Locus of Control, Emotional Intelligence, and Professional Skepticism of Internal Auditors on Audit Quality with Auditor Experience as a Moderating Variable.”**

## REVIEW OF LITERATURE

### Attribution Theory

Attribution theory was first popularized by Fritz Heider in 1958, an Austrian psychologist. This theory states that an individual's behavior may arise from two factors: internal and external factors. Internal factors can be observed from attitudes, traits, character, abilities, and individual effort. Meanwhile, external factors are related to the environment, luck at work, and situations that place pressure on the individual (Wahidahwati & Asyik, 2022). In auditing, attribution theory is used to identify factors that may influence auditors' behavior when carrying out audit assignments. In this study, auditors' personal qualities are assessed through locus of control, emotional intelligence, professional skepticism, and auditor experience, which may affect audit quality.

### Audit Quality

Referring to DeAngelo (1981), audit quality is defined as the probability that an auditor will detect fraud in a client's accounting system and report it. In addition, an audit can be considered high quality if the auditor is able to report audit results based on field evidence and in accordance with professional standards and criteria applied consistently (Malau & Syofyan, 2022). Internal audit quality refers to the level of compliance with standards, the ability to plan audits, identify audit findings, and report and follow up on those findings. Audit quality must be built from the initial audit stage through reporting and the provision of recommendations (Zeyn, 2018).

### Locus of Control

According to Rotter (1966), locus of control consists of two components: external and internal. The term *external locus of control* describes a mindset in which individuals attribute most of their achievements to factors beyond their control, such as chance, society, or the opinions or actions of others. In contrast, an *internal locus of control* occurs when individuals believe that their abilities and actions determine their future success or failure.

### **Professional Skepticism**

According to Hurtt et al. (2010), professional skepticism is an attitude of delaying conclusions when the evidence obtained is insufficient to resolve an issue. The Institute of Internal Auditors (IIA), in the Global Internal Audit Standards (Standard 4.3), defines professional skepticism as an attitude of continually questioning and doubting the validity and truthfulness of claims, statements, and other information. Internal auditors apply professional skepticism when seeking evidence to support and validate client assertions, enabling them to make objective judgments based on facts, information, and logic rather than beliefs or assumptions.

### **Auditor Experience**

Experience refers to the length of time an individual has worked, through which they are expected to understand and complete their tasks effectively. Through experience, individuals can develop their abilities and deepen their professional competence (Antara et al., 2022). Auditor experience is the accumulation of all activities performed and obtained through interactions during work (Mulyadi, 2012:24). Experienced auditors are better able to understand and analyze errors more accurately and identify their causes more quickly (Hernadianto et al., 2020).

### **The Effect of Locus of Control on Audit Quality**

Locus of control reflects individuals' beliefs regarding the sources that influence their actions and is a crucial aspect that shapes behavior (Rachman, 2022). Hellriegel and Slocum (2011) argue that locus of control significantly affects work behavior. A study by Patten (2005) explains that internal auditors with an internal locus of control tend to demonstrate superior performance compared to those with an external locus of control. Studies conducted by Putri (2020), Suwantari and Adi (2020), and Andrian et al. (2022) show that locus of control has a positive effect on audit quality. This means that the higher the level of locus of control possessed by auditors, the better the resulting audit quality.

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

### **The Effect of Emotional Intelligence on Audit Quality**

High emotional intelligence enables auditors to easily recognize, evaluate, express, and manage their own emotions, as well as understand and analyze the emotions of others. These advantages help auditors manage stress effectively and maintain professionalism while performing their duties, which positively impacts their performance (Doan et al., 2025). According to Qonitah et al. (2022), higher emotional intelligence leads to more optimal audit quality. This confirms other studies showing that emotional intelligence has a significant effect on audit quality (Syamsuri, 2020; Andrian, 2022). Auditors with high emotional intelligence are generally able to handle various situations, even when they feel they receive insufficient support.

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

### **The Effect of Professional Skepticism on Audit Quality**

A high level of professional skepticism is directly proportional to audit outcomes; the higher the skepticism, the higher the quality of the audit. This is because skeptical auditors tend to be more cautious in making judgments, which ultimately affects overall audit quality (Andrian, 2022). By encouraging auditors to make reasonable assumptions when evaluating and determining audit evidence, professional skepticism enhances audit quality (Suwantari & Adi, 2020; Qonitah et al., 2022; Al-Rawashdeh et al., 2024).

**H3:** Professional skepticism has a positive effect on audit quality.

### **The Effect of Locus of Control on Audit Quality with Auditor Experience as a Moderating Variable**

In this study, the authors assume that experience may act as a moderating factor influencing the relationship between locus of control and audit quality. The combination of locus of control and auditor experience is expected to improve the resulting audit quality (Megayani et al., 2020).

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

### **The Effect of Emotional Intelligence on Audit Quality with Auditor Experience as a Moderating Variable**

Auditor experience is measured by the length of time an individual has worked as an auditor. Experienced auditors are more likely to recognize and manage their own emotions and interact effectively with the emotions of others (Dewi & Diskhamarzaweny, 2021). In this study, the authors assume that experience may moderate the relationship between emotional intelligence and audit quality.

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

### **The Effect of Professional Skepticism on Audit Quality with Auditor Experience as a Moderating Variable**

Due to the desire to uncover the truth and dissatisfaction with accepting information at face value, skeptical auditors tend to question every piece of information they receive. The more experience an auditor has, the more cautious they are in making decisions (Arnita et al., 2023). Factors that may influence auditors' professional skepticism include auditor knowledge, personal characteristics, and incentives (Nelson, 2009). Knowledge plays a crucial role, as prior experience can affect an auditor's ability to identify errors and complex patterns. Experience also shapes personal attitudes. Auditors with greater experience tend to be more selective in evaluating relevant information (Oktaviani & Latrini, 2018). In this study, the authors assume that experience may moderate the relationship between professional skepticism and audit quality.

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

## **RESEARCH METHOD**

### **Type of Research**

This study employed quantitative methods, using primary data derived from questionnaires distributed to respondents. The purpose of this study was to examine the influence of locus of control, emotional intelligence, and professional skepticism on internal audit quality, with auditor experience as a moderating variable.

### **Population and Sample**

The population of this study was all internal auditors in the Internal Audit Unit (SPI) at State Universities with Legal Entities (PTN-BH) in Indonesia. There are 23 PTN-BH in Indonesia, with a population of 225 auditors. Due to limited funds, personnel, and time, it

was impossible for the researcher to study the entire population; therefore, the researcher used a sample from that population (Sugiyono, 2017).

The sampling technique used in this study was probability sampling, meaning each element or member has an equal opportunity to be included in the sample. The sample collection technique used in this study was simple random sampling, which is a random sampling technique without regard to strata. The sample size for this study was calculated using the Slovin formula, with a total of 70 individuals.

**Operational Definition of Variables**

**Table 1.**  
**Operational Definition of Variables**

<b>Variable</b>	<b>Dimension</b>	<b>Indicator</b>	<b>Scale</b>
Audit Quality (Coram et al., 2008; Samagaio & Felicio, 2022; Safarzadeh, 2023)	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	Ordinal Scale
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	Ordinal Scale
	2. Internal locus of control	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	Ordinal Scale
Emotional Intelligence (Goleman, 1998)	1. Self-awareness	a. Emotional awareness b. Accurate self-assessment c. Self-confidence	Ordinal Scale
	2. Self-regulation	a. Self-control b. Trustworthiness c. Conscientiousness	Ordinal Scale
	3. Motivation	a. Achievement drive b. Commitment	Ordinal Scale

		b. Optimism	
	4. Empathy	a. Understanding others b. Developing others	Ordinal Scale
	5. Social skills	a. Conflict management b. Leadership c. Collaboration and cooperation	Ordinal Scale
Professional Skepticism (Hurtt et al., 2010)	1. Questioning mind	a. Rejecting statements without evidence b. Frequently asking questions to obtain further information	Ordinal Scale
	2. Suspension of judgment	a. Taking time to make decisions b. Making decisions after all information has been obtained	Ordinal Scale
	3. Search for knowledge	a. Learning is interesting and enjoyable b. Verifying the truth of what is read or heard is enjoyable	Ordinal Scale
	4. Interpersonal understanding	a. Understanding reasons for others' behavior b. Understanding others' behavior	Ordinal Scale
	5. Self-esteem	a. Self-confidence b. Confidence in one's own abilities	Ordinal Scale
	6. Autonomy	a. Not easily accepting others' statements b. Not easily trusting others	Ordinal Scale
Auditor Experience (Rajagukguk & Harnovinsah, 2024)	1. Length of service as an auditor	a. Length of time working as an auditor (in years)	Ordinal Scale
	2. Number of audit assignments	b. Number of assignments received during the auditor's career	Ordinal Scale

## RESULT AND DISCUSSION

### Respondent Criteria

**Table 2.**  
**Respondent Criteria**

Category	Description	Number	Percentage
<b>Gender</b>	Male	38 respondents	54.3%
	Female	32 respondents	45.7%
<b>Total</b>		<b>70 respondents</b>	<b>100%</b>
<b>Age</b>	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%
<b>Total</b>		<b>70 respondents</b>	<b>100%</b>
<b>Highest Education</b>	Diploma IV / Bachelor’s Degree	30 respondents	42.9%
	Master’s Degree	28 respondents	40.0%
	Doctoral Degree	12 respondents	17.1%
<b>Total</b>		<b>70 respondents</b>	<b>100%</b>
<b>Length of Service</b>	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%
<b>Total</b>		<b>70 respondents</b>	<b>100%</b>

Source: processed data (2025)

## Descriptive Statistics

**Table 3.**  
**Descriptive Statistics**

<b>Descriptive Statistics</b>					
	N	Minimum	Maximum	Mean	Std. Deviation
Locus of Control	70	33.00	60.00	48.0429	7.35524
Emotional Intelligence	70	80.00	140.00	119.9571	14.85918
Professional skepticism	70	69.00	115.00	96.5857	10.89009
Audit quality	70	38.00	70.00	58.0429	8.17815
Auditor experience	70	2.00	10.00	7.0429	2.55624
Valid N (listwise)	70				

The table above shows that the data distribution for the locus of control variable has a minimum value of 33 and a maximum value of 60, with an average value of 48.04. The standard deviation is 7.35. The data distribution for the emotional intelligence variable shows a minimum value of 80 and a maximum value of 140, with an average of 119.95. The standard deviation is 14.85.

The data distribution for the professional skepticism variable shows a minimum value of 69 and a maximum value of 115, with an average value of 96.58. The standard deviation is 10.89. The data distribution for the audit quality variable shows a minimum value of 38 and a maximum value of 70, with an average value of 58.04. The standard deviation is 8.17.

The data distribution for the auditor experience variable shows a minimum value of 2 and a maximum value of 10, with an average of 7.04. The standard deviation value is 2.55.

**Classical Assumption Test  
Normality Test**

**Table 4.  
Normality Test**

One-Sample Kolmogorov-Smirnov Test		
N	Unstandardized Residual	
	70	
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	5.75417229
Most Extreme Differences	Absolute	.072
	Positive	.072
	Negative	-.031
Test Statistic		.072
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>
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 5.  
Multicollinearity Test**

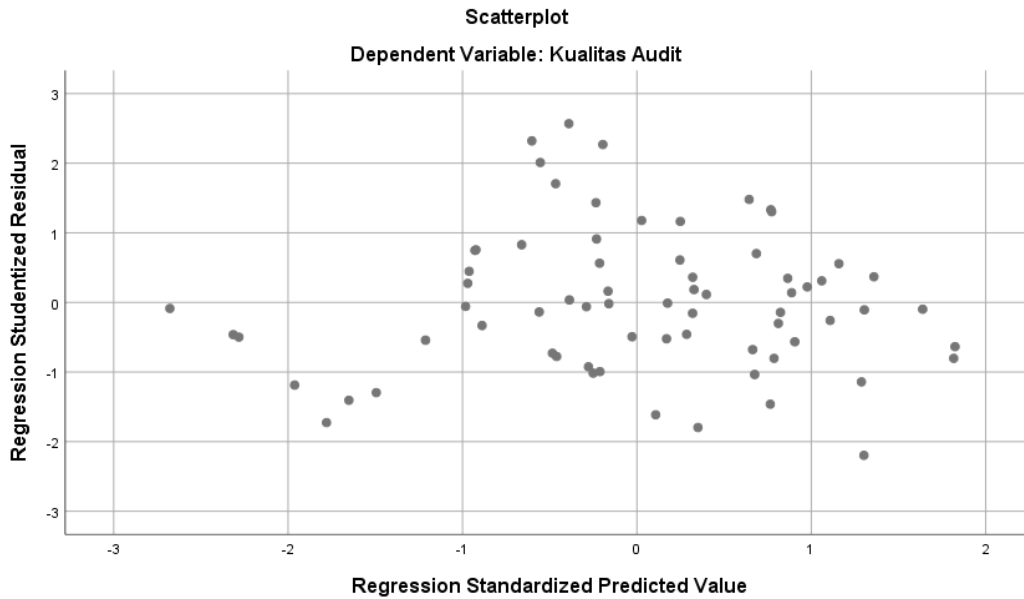
Coefficients <sup>a</sup>					
Model		Unstandardized Coefficients		Standardized Coefficients	t
		B	Std. Error	Beta	
1	(Constant)	6.610	6.670		.991
	Locus of Control	.291	.135	.262	2.147
	Kecerdasan Emosional	.201	.091	.364	2.212
	Skeptisisme Profesional	.067	.146	.089	.456
	Pengalaman Auditor	.989	.279	.309	3.538
Coefficients <sup>a</sup>					
Model		Sig.	Collinearity Statistics		
			Tolerance	VIF	
1	(Constant)	.325			
	Locus of Control	.036	.513	1.950	
	Kecerdasan Emosional	.031	.280	3.565	
	Skeptisisme Profesional	.650	.202	4.960	
	Pengalaman Auditor	.001	.998	1.002	

. a. Dependent Variable: Kualitas Audit

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 1.**  
**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 <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	sig
		B	Std. Error	Beta		
1	(Constant)	12.723	6.982		1.822	0.073
	<i>Locus Of Control</i>	.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:

$$KA = 12.723 + 0.295LoC + 0.208KE + 0.064SP$$

**Moderated Regression Analysis (MRA)**

**Table 8.**  
**Moderated Regression Analysis (MRA)**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	sig
		B	Std. Error	Beta		
1	(Constant)	-21.271	14.929		-1.425	.159
	<i>Locus Of Control</i>	1.711	.360	1.539	4.750	.000
	Emotional Intelligence	.450	.290	.817	1.548	.127
	Professional Skepticism	-.649	.435	-.864	-1.491	.141
	Auditor Experience	5.329	2.106	1.666	2.530	.014
	LoC.PA	-.202	.048	-3.305	-4.210	.000
	KE.PA	-.038	.038	-1.535	-1.016	.314
	SP.PA	.102	.056	3.244	1.806	.076

Source: processed data (2025)

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

$$KA = -21.271 + 1.711 \text{ LoC} + 0.450 \text{ KE} - 0.649 \text{ SP} + 5.329 \text{ PA} - 0.202 (\text{LoC.PA}) - 0.038 (\text{KE.PA}) - 0.102 (\text{SP.PA})$$

**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	.801 <sup>a</sup>	.641	.600	5.16947
a. Predictors: (Constant), <i>Locus Of Control</i> , Emotional Intelligence, Professional Skepticism, Auditor Experience, X1.Z, X2.Z, X3.Z				

Source: processed data (2025)

The table above shows the coefficient of determination, showing an adjusted R-square 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 auditor experience (Z), can explain 60% of the audit quality variable, while the remaining 40% is explained by other variables not observed 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 <sup>a</sup>	.641	.600	5.16947
a. Predictors: (Constant), <i>Locus Of Control</i> , Emotional Intelligence, Professional Skepticism, Auditor Experience, X1.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 <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2958.016	7	422.574	15.813	.000 <sup>b</sup>
	Residual	1656.855	62	26.723		
	Total	4614.871	69			
a. Dependent Variable: Kualitas Audit						
b. Predictors: (Constant), Locus Of Control, Emotional Intelligence, Professional Skepticism, Auditor Experience, X1.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 <math>\alpha</math> 0.05. Because the calculated F value is > Ftable and the significance value is <math><0.05</math>, 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.

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 <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2958.016	7	422.574	15.813	.000 <sup>b</sup>
	Residual	1656.855	62	26.723		
	Total	4614.871	69			
a. Dependent Variable: Kualitas Audit						
b. Predictors: (Constant), Locus Of Control, Emotional Intelligence, Professional Skepticism, Auditor Experience, X1.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 <  $\alpha$  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 <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	sig
		B	Std. Error	Beta		
1	(Constant)	12.723	6.982		1.822	0.073
	<i>Locus Of Control</i>	.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: Kualitas Audit						

Source: processed data (2025)

The table above shows that the significance value for the locus of control variable is 0.048 <  $\alpha$  (0.05). 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 <  $\alpha$  (0.05). 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 >  $\alpha$  (0.05). 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**

Model		Coefficients <sup>a</sup>				
		Unstandardized Coefficients		Standardized Coefficients	t	sig
		B	Std. Error	Beta		
	(Constant)	-21.271	14.929		-1.425	.159
	Auditor Experience	5.329	2.106	1.666	2.530	.014
	LoC.PA	-.202	.048	-3.305	-4.210	.000
	KE.PA	-.038	.038	-1.535	-1.016	.314
	SP.PA	.102	.056	3.244	1.806	.076

Source: processed data (2025)

The table above shows that the locus of control variable, moderated by the auditor experience variable (LoC.PA), has a significance value of  $0.000 < \alpha (0.05)$ . 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 beta value for this interaction (LoC.PA) is -0.202, indicating that auditor experience (Z) weakens the relationship between locus of control (X1) and audit quality (Y).

The significance value for the interaction between emotional intelligence and auditor experience (KE.PA) is  $0.314 > \alpha (0.05)$ . 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 (SP.PA0) is  $0.076 > \alpha (0.005)$ . This shows that the interaction between the professional skepticism variable and auditor experience does not have a significant influence on audit quality.

### 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  $H_0$  is rejected and  $H_1$  is accepted. The locus of control possessed by the auditors in this study predominantly tends toward an internal locus of control. 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 may reduce audit quality (RAQPB), such as premature sign-off on audit procedures, failure to examine all items in the sample, failure to obtain sufficient evidence, and others.

This study is consistent with previous research conducted by Putri (2020), Suwantari and Adi (2020), and Andrian et al. (2022), which found that locus of control has a positive effect on audit quality. This occurs because auditors with an internal locus of control consistently take responsibility for their work, as they believe that all events in their lives (including their work) are under their own control. Furthermore, auditors with an internal locus of control perceive events as the result of their own actions and do not blame others when failures occur.

### 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, Rahma, and Nurhasanah (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.

### **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 and 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 by Bate'e et al. (2025), which conducted an empirical study of auditors at the Audit Board of Indonesia (BPK) Representative Office of Central Java, found that professional skepticism does not affect fraud detection. This suggests that although skepticism is theoretically important, its influence may be mediated by other factors, such as the audit environment. Nelson (2009) explains that professional auditors adjust their level of skepticism based on risk assessment. In the context of audits at PTN BH, auditors primarily conduct performance and compliance audits with clearly defined procedures. In such audits, technical competence and regulatory understanding are prioritized over excessive skepticism. While professional skepticism is important for evaluating audit evidence and information provided by auditees, excessively high or excessively low levels of skepticism can negatively affect audit quality (Kurniawan & Kurniawati, 2022).

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 performing their roles, internal auditors must build collaborative relationships with auditees. Sarens and De Beelde (2006) found that good relationships between auditors and management influence the effectiveness of internal audits. In the context of internal auditors at PTNBH, auditors and auditees are part of the same organization with a shared goal of achieving good governance. Excessive skepticism may create strained relationships. However, an overly low level of professional skepticism is also undesirable, as auditors may ignore audit evidence that could reveal fraud (Kurniawan & Kurniawati, 2024).

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

The results indicate that auditor experience moderates the relationship between locus of control and audit quality, meaning that H0 is rejected and H4 is accepted. This finding is inconsistent with Megayani et al. (2020), who found that auditor experience does not moderate the relationship between locus of control and audit quality. Their study suggested that auditor experience neither strengthens nor weakens the effect of locus of control on audit

quality. In contrast, this study shows that higher auditor experience reduces the influence of locus of control on audit quality.

Based on studies by Damayanti et al. (2025) and Tjahjono and Adawiyah (2019), experience has a significant effect on audit quality. The results indicate that experienced auditors tend to have strong professional intuition and are better able to determine audit focus more effectively and efficiently. Moreover, experienced auditors are more likely to understand ethical principles, technical regulations, and manage external pressures that may affect audit independence and objectivity. This demonstrates that auditor experience has a strong influence on audit quality.

It can be concluded that when auditors have limited experience, their locus of control plays a substantial role in determining audit quality. Conversely, experienced auditors possess sufficient knowledge and professional judgment to produce high-quality audits, regardless of whether they have a high or low internal locus of control.

#### **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, 2024) and build professional relationships with clients (Daff et al., 2023). This indicates that emotional intelligence does not require moderation by auditor experience to have a significant impact on 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).

## 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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