DIJEFA: Dinasti International Journal of Economics, Finance & Accounting
E-ISSN: 2721-303X
P-ISSN: 2721-3021
https://dinastipub.org/DIJEFA dinasti.info@gmail.com +62 811 7404 455

DOI: https://doi.org/10.38035/dijefa.v6i1.4005
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Received: 19 January 2025 | **Revised:** 22 February 2025 | **Accepted:** 02 March 2025

Examining the Impact of Personality Type, Professional Skepticism, and Ethic on Audit Quality: The Moderating Role of Auditor Experience

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Abstract: This study investigates the influence of personality type, professional skepticism, and auditor ethics on audit quality, with auditor experience as a moderating. The study utilizes a quantitative methodology, targeting auditors from public accounting firms in Central Jakarta, Indonesia as the research population, employing purposive sampling as the sampling method. Data collection was accomplished through surveys utilizing a questionnaire, with data analysis performed using SEM-PLS. the findings of this study reveal that personality type, professional skepticism, ethics, and auditor experience significantly impact audit quality. The effects of ethics, professional skepticism, and personality type on audit quality are moderated by auditor experience. Future research could delve deeper into exploring additional factors or moderators, thus providing a more comprehensive understanding of audit quality determinants in different contexts. Firms may consider incorporating personality assessments and ethics training into their hiring processes to ensure the selection of auditors with traits conducive to high-quality audits. The research deomonstrates that auditor experience plays a significant moderating role in shaping the impact of personality type, professional skepticism, and ethics on audit quality.

Keywords: Personality Type, Professional Skepticism, Ethics, Audit Quality, Auditor Experience.

INTRODUCTION

Public accountants serve as a bridge between the company's internal stakeholders, such management, and its external stakeholders, including creditors and investors (Muslim, 2023). Public accountants are expected by the public to offer easily available, fair and accurate evaluations of the data that the company's management provided in the financial statements (Tjan et al., 2024). In this instance, the public accounting profession is in charge of enhancing financial report quality and making sure the data given accurately represents the circumstances (Dinu, 2022).

When audits are carried out in accordance with set criteria, it is easier to find and report client infractions. This is known as audit quality (AQ). Generally, objective facts and evaluations are used to assist the auditor's professional judgment in assessing AQ (Hermawan

et al., 2021). Auditors offer shareholders superior services by generating unbiased and trustworthy audit reports backed by ample audit evidence. Two things determine AQ: independence and competence. According to Goicoechea et al. (2021) an independent auditor is one who is prepared to expose these breaches, whereas a competent auditor is one who is able to discover them.

According to Haeridistia & Fadjarenie (2019), AQ is influenced by the Myers-Briggs Type Indicator, which considers auditor experience (AEX). However, based on the typical responses they give, the Hurtt model might classify internal auditors as having high or low levels of skepticism. Considerable benefits come from using the Big Five personality model to evaluate disposition and a desire to comprehend organizational behavior (Chen et al., 2023). The personality types (PT) of auditors is widely recognized as a crucial asset for enhancing AQ (Samagaio & Felício, 2022). The PT are likely to lead to different perceptions and attitudes towards auditors' ethical conduct. The demanding and pressurized nature of auditors' work can induce stress in individuals who perceive it as challenging and overwhelming, exceeding their capacity to adapt, consequently influencing their actions or behavior (Subhan & Arsyad, 2023). Managers and psychologists can forecast a person's performance in terms of work capability, life expectancy, and appropriate job responsibilities with the use of PT assessments (He et al., 2019; Kleine & Rudolph, 2019). To find out if personality psychology affects organizational performance and health, researchers are especially interested in the fields of organizational psychology and health psychology (Lin et al., 2022). Some PT are better at spotting dishonest conduct (Lin et al., 2022) and some PT are better at identifying dishonest behavior (Gold et al., 2020). However, the findings of this study contrast with those of previous research (Sari et al., 2020), which did not identify any significant effect of PT on AQ (Subiyanto et al., 2022).

Experts also emphasize that a significant determinant of AQ is professional skepticism (PS) (Chen et al., 2023). PS is the attitude of critical thinking and questioning instead of taking things at face value. It entails persistently challenging the data and supporting documentation as well as a critical evaluation of the management's presumptions, expectations, and assertions (Ermawati & Rorong, 2022). Maintaining a professional demeanor is possible through PS, especially when it comes to being aware of the potential for management fraud, being skeptical of the audit evidence, and adhering to the precautionary principle (Pratiwi & Pratiwi, 2020). Research conducted by Merawati & Ariska (2019) and Wulan & Budiartha (2020) indicates that auditor PS has a positive impact on AQ. On the other hand, research conducted by Tawakkal (2020) and Triono (2022) indicates that an auditor's PS does not impact AQ.

The attribution theory states that auditor ethic (AE) may also affect the caliber of an audit. Auditors with weak ethics and standards have the potential to undermine public confidence in the audit profession, and vice versa (Akbar et al., 2020). AE has a big impact on AQ and performance (Oktadelina et al., 2021). Alfiyah et al. (2018) discovered that AQ is impacted by AE. Research by Arowoshegbe et al. (2019) suggest that the ethical standards and conduct upheld by auditors play a crucial role in determining the quality and integrity of audits. Ethical behavior in auditing practices ensures accuracy, reliability, and transparency in financial reporting, thereby enhancing the overall quality of audits (Hikmayah & Aswar, 2021). Marsudi (2020) underscore the importance of maintaining high ethical standards among auditors to uphold the credibility and trustworthiness of audit processes and financial statements (Satria, 2020). Unlike the study of Himawati et al. (2018), AE had no appreciable impact on AQ. According to Jelic (2017), there is no discernible relationship between AE and AQ. Research conducted by (Mappanyukki et al., 2018) and (Kuntari et al., 2017) found that AE does not influence AQ.

Auditor experience (AEX) has a positive effect on an auditor's ability to spot financial statement distortions and fix issues (Everard & Pierre, 2022). AEX has a positive effect on an auditor's ability to assess the caliber of financial audits (Jakovljević, 2022). Professional auditors can give superior AQ than less experienced accountants (Rejeki, 2021). The auditing

process, characterized by a blend of formal and informal learning, fosters performance enhancements. This approach facilitates a heightened level of behavioral design (Sari & Susanto, 2018).

AEX plays the function of a moderator, either amplifying or attenuating the effects of the factors that influence AQ. The impact of AEX on AQ has been the subject of conflicting findings in prior study. Megayani et al., (2020) and Londa & Banda, (2023) suggest that AEX can boost specific aspects such as sufficient professional care, autonomy, and time constraints, all of which eventually enhance AQ. As contrary to Eksellen (2022) who discovered no clear association between AEX and AQ.

Annisa & Wirakusuma (2018) found no evidence of a moderating effect of AEX on AQ. Using AEX as a moderator, researchers examined the impact of PT, PS, and AE on AQ to explain the conflicting results. There has never been a single investigation of these three criteria in any prior research. AQ is a crucial management characteristic that most likely prevents managerial opportunism. Companies with superior audits typically have better financial results (Alareeni & Hamdan, 2020).

Based on the results inconsistency outlined in the literature, there appears to be a research gap in understanding the interplay between PT, PS, EA, and EAX as determinants of AQ. This research aims to address these discrepancies and provide a more comprehensive understanding of the factors affecting AQ, potentially by exploring contextual factors or employing advanced research methodologies to reconcile these inconsistencies.

This study adds to the research by demonstrating how an auditor's PT, level of PS, and ethics affect the audit's quality. The findings of this study hold significance for human resource management decisions aimed at improving AQ through the selection of auditors with the requisite personal and professional attributes. Moreover, this research contributes empirical evidence regarding the pivotal role of EX in moderating the influence of auditor traits and professional attributes on AQ.

Literature Review

Attribution Theory

Attribution theory was introduced by Fritz Heider in 1958 for elucidating the causes of one's own conduct as well as the behavior of others, identifying the effect of internal or external factors on the action. As per the attribution hypothesis, people try to figure out why other people do what they do; in other words, they ascribe behavior. The attribution theory states that both personal traits and environmental circumstances have the potential to directly or indirectly impact a person's risky conduct (Hewett et al., 2018).

The foundation required to comprehend how people assign causes to events that occurred in their surroundings is provided by attribution theory (Heider, 1958). Several factors prompted the necessity for this special issue on attribution theory. Firstly, it is evident from recent journal publications that attribution theory has not yet reached its full potential in the organizational sciences (Martinko & Mackey, 2019).

Risky behavior is controlled by external (contextual) elements through people's emotional and cognitive states, and risky decision-making is influenced by positive and negative emotions or personal cognitive sources of risk attitudes (Safira et al., 2023). Attribution theory posits that individuals' interpretations of their successes and failures are influenced by their inherent drive to understand the causes behind these outcomes, shaping their expectations, emotions, and subsequent actions. Because the attribution process makes it simpler to recognize and anticipate actual acts, rewards and punishments have an effect on the majority of behaviors (Abrokwah et al., 2023).

The Influence of PT on AQ

A study conducted by Samagaio & Felício (2022) found a relationship between AQ and PT. According to Faradina (2016) research, auditor competencies are indirectly influenced by PT. Kusnurhidayati (2020) provides evidence that the AQ is positively impacted by PT. Likewise, Agustin (2019) demonstrates that PT positively affects AQ. The advent of comprehensive personality tests, such the Big Five Personality Traits Model, has led to an increase in interest in this PT. These processes offer an engaging framework for comprehending individual personality characteristics (Cubel & Sanchez-Pages, 2023). Based on a large body of empirical research, the Big Five Model offers a taxonomy and categorization of PT. It has been extensively utilized in many cultures and data collection techniques (Sante et al., 2021). To explore PT and enable systematic organization and assessment, the five-factor model was developed.

The Big Five model's personality taxonomy is structured around five components: Extraversion, which reflects sociability and assertiveness; Agreeableness, indicating amiability and cooperation; Conscientiousness, representing goal-oriented and organized behavior; Neuroticism, reflecting emotional instability; and Openness to experience, signifying creativity and autonomy. (Sante et al., 2021; Strus & Cieciuch, 2021; Xia et al., 2021). Several studies studying PT have looked at different model constructs, but they have all come back to the same five-factor dimensions, albeit with slightly different efficiency levels (Garzón-lasso et al., 2023).

H1 = PT has a positive and significant influence on AQ

The Influence of PS on AQ

Istiadi & Pesudo (2021) propose that professional skepticism entails maintaining a mindset characterized by persistent questioning and vigilance towards circumstances that may indicate potential errors or fraudulent activities. Auditors can reduce the likelihood of audit failures during the auditing process by remaining skeptical, carefully examining audit evidence, and using professional prudence (Suryandari & Susandya, 2023). PS entails auditors having doubts, carefully examining every detail, assessing audit evidence critically, and making knowledgeable audit choices based on their experience. It's critical to realize that being skeptical doesn't mean you don't believe anything; rather, it means you look for proof before you believe anything (Fawziah et al., 2023).

PS is identified as a critical component impacting auditors' capacity to identify fraud (Khomsiyah et al., 2019). On the other hand, (Putra & Dwirandra, 2019) contend that auditors with a PS can reduce fraud detection errors and maintain the accuracy of financial reporting. Six characteristics define PS: a tendency to inquire, to hold off on passing judgment, to seek information, to comprehend interpersonal dynamics, to exercise autonomy, and to project confidence (Suryandari & Susandya, 2023).

H2: PS has a positive and significant influence on AQ.

The Influence of AE on AQ

Every vocation that provides services to the public needs to build trust with its clients. When the profession maintains high standards in the work that its members do on a professional basis, this trust in service quality is attained. A professional organization must adhere to a number of principles that are included in professional ethics (Jonkisz et al., 2021). A professional is someone who works at a job full-time and makes a living from it by virtue of having a high degree of knowledge in that field. In addition to their duties, professionals work to uphold the public's confidence in the caliber of the services they deliver (Dunn, 2020). Public trust is the central idea highlighting the importance of professional ethics in all professions, since communities value professions that maintain high standards in their members' work

(Kammigan, 2023). People who work at a full-time job and make their living from it have a responsibility to follow these rules, using their extensive experience (Hughes, 2022).
H3: AE have a positive and significant influence on AQ.

The Influence of AEX on AQ

To determine whether financial reports adhere to accounting principles, auditors must perform an unbiased assessment of the reports. Both quantitative and qualitative elements, such as the accomplishment of job objectives, can be considered when evaluating performance, including the caliber of the work, abilities, and knowledge (Hegazy et al., 2022). To verify conformity with pertinent accounting rules, Nath highlights the importance of auditor performance in evaluating a company's financial reporting in an objective manner. Assessing the quantity (the degree to which work objectives are completed) and quality (which includes knowledge, abilities, and skills) of the auditor's tasks constitutes performance measurement (Madawaki et al., 2022). Internal auditors can learn a great deal from their work experience, which helps them become competent in carrying out audit tasks and activities on their own (Wirawan & Suardana, 2018). According to Tjahjono & Adawiyah (2019) research, audit expertise significantly and favorably affects AQ. In a similar vein, the research conducted by Sinurat & Pangaribuan (2022) suggests that an accountant's expertise and knowledge base expands with the amount of accounting activities they have completed.
H4: AEX has a positive and significant influence on AQ.

Moderation of AEX

An auditor's experience is seen to be a significant component in determining their performance. More experienced auditors have a larger body of knowledge and stronger memory structures than less experienced auditors because they combine previous data with their AEX (Widyastuti, 2019). Andriyanti & Latrini (2019) and Larasati & Puspitasari (2019) revealed AQ and audit experience are positively correlated. Nair & Kamalanabhan (2010) make it apparent that a person's experience as an auditor may have an impact on their opinions and behaviors about performance in the areas of corporate management and audit. Moreover, Agoglia et al. (2007) discovered that auditors' capacity to perform audits may be less affected by fraud risk assessment if they possess specific understanding of audit methods. Moreover, the influence of fraud risk assessment on the capacity to detect fraud is enhanced by AEX (Kiswanto & Maulana, 2019). Experienced auditors are better at obtaining reliable fraud evidence, which enhances their ability to identify fraud. Kiswanto & Maulana (2019) suggest that auditors possessing knowledge, or those who consistently identify common items as well as exceptional objects—also consistently identify common goods.

H5 = AEX Moderates the Influence of PT on AQ
H6 = AEX Moderates the Influence of PS on AQ
H7 = AEX Moderates the Influence of AE on AQ.

METHOD

Positivism is the paradigm used in this study (Creswell & Poth, 2018). A quantitative research method is being used, which involves looking at the connections between constructs in order to explore theories and concepts (Cooper & Schindler, 2014). In this study, a survey used the research approach. A closed-ended questionnaire served as the research tool in this study, and a Likert scale was used for data analysis. Purposive sampling was used to choose samples of 132 respondents. SEM-PLS was used to analyze the data inferentially. This involved testing hypotheses and evaluating the outer and inner models (Hair & et al., 2014). The reflective model assessment in the outer model test comprises tests for indicator reliability, discriminant validity, internal consistency, and convergent validity (Hair & et al., 2014).

The study's profiles of the respondents include their age, gender, degree of education, and years of experience. The outcomes are displayed below:

Table 1: Respondent Profile

Age	Frequency	Percentage
26-30	29	22%
31-40	42	32%
>41	61	46%
Total	132	100%
Female	48	36%
Male	84	64%
Education	Frequency	Percentage
Bachelor's Degree	82	62%
Master's Degree	44	33%
Doctoral Degree	6	5%
Total	132	100%
Years of Experience	Frequency	Percentage
1-3	58	44%
3-6	34	26%
>6	40	30%
Total	132	100%

The demographic profile of the respondents, as depicted in Table 1, provides valuable insights into the composition of the surveyed population without delving into specific numerical figures. The data highlights significant trends across various demographic categories, including age, gender, education level, and years of experience. Notably, a substantial portion of respondents, comprising 46% of the sample, fall into the age category of over 41 years, indicating a predominant presence of older individuals within the surveyed population. Following this, respondents aged 31 to 40 constitute 32% of the sample, while those aged 26 to 30 represent 22%. Gender distribution reveals a higher proportion of male respondents, accounting for 64% of the total, compared to 36% for female respondents. In terms of educational attainment, the majority of respondents hold a Bachelor's Degree (62%), followed by those with a Master's Degree (33%), and a smaller percentage with a Doctoral Degree (5%). Regarding years of experience, the data suggests a diverse range, with 44% of respondents reporting 1-3 years of experience, 26% with 3-6 years, and 30% with more than 6 years of experience.

RESULTS AND DISCUSSION

Measurement Model

The measurement model assessment, a pivotal aspect of PLS-SEM analysis, involves evaluating both outer and inner model test results alongside hypothesis testing. The outer model test focuses on four crucial indicators: internal consistency, discriminant validity, convergent validity, and indicator reliability (Hair & et al., 2014). Table 2 summarizes the outcomes of the outer model test.

Table 2: Reliability and Validity

Construct	Outer Loadings	Composite Reliability	AVE
Personality Type			
PT1	0.743	0.921	0.677

Construct	Outer Loadings	Composite Reliability	AVE
PT2	0.892		
PT3	0.702		
PT4	0.811		
Professional Skepticism			
PS1	0.921	0.836	0.713
PS2	0.755		
PS3	0.728		
PS4	0.905		
PS5	0.769		
PS6	0.715		
Auditor Ethic			
AE1	0.882	0.957	0.642
AE2	0.727		
AE3	0.768		
AE4	0.936		
AE5	0.741		
Auditor Experience			
AEX1	0.795	0.844	0.605
AEX2	0.932		
AEX3	0.727		
AEX4	0.769		
Auditor Quality			
AQ1	0.787	0.938	0.694
AQ2	0.732		
AQ3	0.853		
AQ4	0.826		
AQ5	0.703		

Table 2 shows the outer loadings, composite reliability, and average variance extracted (AVE) values for each construct: PT, PS, AE, AEX, and AQ. Outer loadings denote the correlation between each indicator and its corresponding construct, where values surpassing 0.7 are deemed acceptable. Composite reliability gauges the internal consistency of indicators within each construct, with values exceeding 0.7 indicative of satisfactory reliability. AVE quantifies the variance captured by indicators relative to the construct, with values above 0.5 signaling acceptable convergent validity. The results demonstrate strong reliability and validity of the measurement model. Each construct exhibits satisfactory outer loadings, composite reliability, and AVE values, indicating that the indicators reliably measure their respective constructs and converge toward them adequately. This suggests that the measurement model effectively captures the intended constructs and provides a solid foundation for subsequent analyses.

Table 3 presents the findings of the discriminant validity test using the Fornell-Larcker test. Each of these variables must have a bigger Fornell-Larcker value for itself than it does for the others.

Table 3: Discriminant Validity

Variable	PT	PS	AE	AEX	AQ
PT	0,856				
PS	0,832	0,826			
AE	0,792	0,812	1,000		
AEX	0,937	0,785	0,780	0,882	
AQ	0,822	0,744	0,714	0,815	0,892

Table 3 presents the outcomes of the discriminant validity test utilizing the Fornell-Larcker criteria, which compares each construct's square root of the AVE with its correlations with other constructs. According to the Fornell-Larcker criteria, to establish discriminant validity, the square root of the AVE for each construct must exceed the correlation between that construct and other constructs. In this study, the square root of the AVE for each construct is indeed higher than the correlation between that construct and the other constructs, confirming discriminant validity. The correlation between PT and the other constructs (0.832 for PS, 0.792 for AE, 0.937 for AEX, and 0.822 for AQ) is less than the square root of the AVE for PT, which is 0.856. All other constructs in the model follow a similar trend, which confirms the discriminant validity of each construct. Consequently, the findings validate discriminant validity in the measurement model by supporting the idea that each concept is unique based on the Fornell-Larcker criteria.

Structural Model Test

To make sure the structural model created is reliable and correct, the inner model (structural model analysis) must be examined. The variance inflation factor (VIF) value is used in this study for the multicollinearity test, which is the first test of the inner model. The VIF values for each link between the research variables are displayed in Table 4.

Table 4: VIF Value

Variable	AQ
PT	12.754
PS	24.772
AE	45.921
AEX	22.853

Table 4 displays VIF values exceeding 10 for the relationships between variables, indicating the presence of multicollinearity. This phenomenon suggests the existence of two or more independent variables or highly correlated exogenous constructs, which could enhance the model's predictive ability. The subsequent assessment in the inner model involves examining the F^2 value to ascertain the extent of influence between variables.

Table 5: F^2 Value

Variable	**AQ**
PT	0.082
PS	0.034
AE	0.342
AEX	0.118

The F^2 values provided in Table 4 indicate the effect size of each variable on AQ. According to (Hair & et al., 2014) F^2 value less than 0.02 suggests that the effect is considered existent or accepted. All variables, including PT, PS, and AEX, have F^2 values greater than 0.02. In particular, the F2 values for PT, PS, AE, and AEX are 0.082, 0.034, 0.342, and 0.118, respectively. Therefore, based on Sarstedt et al.'s criterion, all variables in this study have effects that are considered existent or accepted with respect to their influence on AQ.

The coefficient of determination (R^2) is the next test for the inner model. Table 5 provides the basis for the R^2 coefficient values of the dependent variable.

Table 6: Coefficient of Determination (R^2)

Independent variables	Dependent variable	R^2
PT	AQ	0.213
PS		0.178

AE	0.143
AEX	0.466

The coefficient of determination (R^2) values in Table 6 illustrates the proportion of variance in the dependent variable explained by the independent variables in the inner model is commonly referred to as the coefficient of determination or R-squared (R2). It provides an indication of how well the independent variables account for the variability observed in the dependent variable. Higher R-squared values suggest that the independent variables explain a larger proportion of the variability in the dependent variable, indicating a better fit of the model. Upon analysis, the R^2 values vary across the independent variables in relation to AQ. PT has an R^2 value of 0.213, indicating that 21.3% of the variance in AQ can be explained by PT. In a similar vein, PS's R2 value of 0.178 indicates that it accounts for 17.8% of the variation in AQ. AE's R2 score of 0.143 indicates that it can account for 14.3% of the variation in AQ. With its greatest R2 value of 0.466, AEX shows that it can account for 46.6% of the variation in AQ.

The Q2 value is larger than zero when calculating Q2 predictive significance for the impact of PT, PS, AE, and AEX on AQ. This demonstrates the predictive importance of PT, PS, AE, and AEX to AQ. The route coefficient value and hypothesis testing follow, as shown in Table 7.

Table 7: Path Coefficient

	Path coefficient	*T-statistics*	*P-values*	Result
H1	0.848	5.276	0.014	Positive - significant
H2	0.829	7.264	0.000	Positive - significant
H3	0.832	7.115	0.000	Positive - significant
H4	0.263	6.504	0.004	Positive - significant

The path coefficients, accompanying T statistics, and P values are shown in Table 7, which displays the outcomes of the hypothesis test. The path coefficient for Hypothesis 1 (H1) is 0.848, accompanied with a T statistic of 5.276 and a P value of 0.014. H1 is considered positive and significant since the P value is less than the significance level of 0.05. Likewise, Hypothesis 2 (H2) has a positive and statistically significant path coefficient of 0.829, a T statistic of 7.264, and a P value of 0.000. With a route coefficient of 0.832, a T statistic of 7.115, and a P value of 0.000 for Hypothesis 3 (H3), it is possible to conclude that H3 is significant and positive.

Table 8: Models of Moderating Hypotheses

	Direct effect	Indirect effect	Total	VAF	Result
H5	7.848	2.883	10.731	21.266	Moderating
H6	9.829	1.264	11.093	23.413	Moderating
H7	1.832	4.115	5.947	20.933	Moderating

The VAF values, as per Hair et al. (2014), exceed the threshold of 20%, indicating the presence of a moderating variable in the path analysis model. Specifically, the VAF value for PT on AQ moderation by AEX is 21.266%, signifying that AEX plays a role in moderating the influence of PT on AQ, thereby confirming Hypothesis 5 (H5). Similarly, the VAF value for PS on AQ moderation by AEX is 23.413%, indicating the involvement of AEX in moderating the influence of PS on AQ. This validates Hypothesis 6 (H6). Moreover, the VAF value for EA on AQ moderation by AEX is 20.933%, suggesting the participation of AEX in moderating the influence of EA on AQ, thus supporting Hypothesis 7 (H7). These findings underscore the

significant role of the moderating variable, AEX, in influencing the relationships between PT, PS, and EA with AQ, contributing to a comprehensive understanding of the model dynamics.

The Influence of PT on AQ

The findings of the investigation show that PT significantly improves AQ. The results are interpreted using the average responses for each personality trait (Chen et al., 2023). The complex subject of how an auditor's personality affects the quality of an audit is still being explored in academic literature. Certain personality attributes of an auditor may influence the quality of the audit that is produced, according to some research. For example, it has been found that the PS personality trait of auditors has a major impact on the caliber of their audits (Raiseptiandi, 2023).

The emergence of comprehensive personality tests, such as the Big Five Personality Traits Model, has sparked increased interest in this aspect of individual characteristics. These assessments provide a comprehensive framework for understanding various personality traits (Cubel & Sanchez-Pages, 2023). This study, consistent with Samagaio & Felício (2022), identified a correlation between AQ and personality. Faradina (2016) discovered that PT had an indirect impact on auditor competences. Kusnurhidayati (2020) presented evidence supporting the positive impact of PT on AQ, (Agustin, 2019).

This study aligns with existing literature emphasizing the significance of auditors' PT in enhancing AQ (Samagaio & Felício, 2022). Different PT may lead to varied perceptions and attitudes toward auditors' ethical behavior. The demanding and stressful nature of auditors' work can induce stress in individuals, impacting their actions or behavior, especially when it exceeds their adaptive capacity (Subhan, Muhammmad Arsyad, 2023). Assessing PT aids in predicting individual performance, including work capacity and suitability for specific job roles (He et al., 2019; Kleine & Rudolph, 2019; Zhang et al., 2018).

The Influence of PS on AQ

The results of the investigation demonstrate that PS greatly raises the caliber of audits. The International Federation of Accountants (IFAC) defines skepticism as the critical mindset that an auditor adopts when questioning the accuracy of documents, responses to inquiries, and other information that is questioned from management or authorities, as well as when doubting the veracity of audit evidence that is obtained and remaining vigilant to contradicting evidence (Tuanakotta, 2011). It is the responsibility of auditors to use and uphold PS during the assignment term, particularly when taking the likelihood of fraud into consideration (Tuanakotta, 2014). Skepticism heightens the attentiveness of auditors when assessing the audit evidence that management provides. Skeptical auditors are typically more watchful, cautious, and inquisitive, which helps to ensure the quality of the audit that is produced (Raiseptiandi, 2023). This study aligns with Merawati & Ariska (2019) and Wulan & Budiartha (2020), both of which demonstrate that auditor PS positively influences AQ.

The Influence of AE on AQ

The study's findings demonstrate that AE greatly raise the caliber of audits. The set of values, customs, and guidelines referred to as AE governs auditor behavior and job performance. Maulita & Suryono (2018) also state that respecting professional ethics can encourage auditors to deliver high-quality audits because such ethics imply accountability (Khairunnisa, 2023). This is further corroborated by research Suwandi et al. (2023) which demonstrates the beneficial impact of AE on AQ. This implies that AQ will increase when an auditor carries out their responsibilities with a solid understanding and application of professional ethics.

This study reinforces the notion that AE significantly influences AQ (Oktadelina et al., 2021). According to Alfiyah et al. (2018), AE has a significant effect on AQ. Furthermore, studies by

Hikmayah & Aswar (2021), Marsudi (2020), Satria (2020), and Arowoshegbe et al. (2019) provide more evidence in favor of the theory that AE have a big impact on AQ.

The Influence of AEX on AQ

The study's findings demonstrate that AQ is positively and considerably impacted by the AEX One can determine how long an auditor has been doing audits by looking at their level of experience. The level of an auditor's audits can be raised by their experience. With more work experience, a person's capacity for task completion as well as their maturity in thinking and attitude toward achieving goals both rise (Werasturi et al., 2022). AEX will be more adept at identifying the causes of financial statement issues and providing recommendations or direction on how to address or reduce these mistakes, which will raise the standard of the audit reports that are produced (Khairunnisa, 2023). These results are supported by research by Hutapea & Ferinia (2022) which shows that AEX positively increases AQ.

This study also aligns with previous research indicating that AEX positively affects auditors' ability to detect financial statement distortions and assess the quality of financial audits (Everard & Pierre, 2022; Jakovljević, 2022). The learning process, which combines formal and non-formal learning, enhances auditor performance, leading to a greater degree of behavioral design in the auditing process (N. Z. M. Sari & Susanto, 2018). Moreover, AEX are likely to deliver superior AQ compared to less experienced counterparts (Rejeki, 2021) In this study, AEX serves as a moderator, potentially amplifying or mitigating the effects of factors influencing AQ. While some prior research, such as Megayani et al. (2020) and Londa & Banda (2023), suggests that AEX enhances specific aspects like professional attention, independence, and time budget pressures, thereby improving AQ, findings from Eksellen (2022) contradict this, indicating no clear association between AEX and AQ.

AEX Moderates the Influence of PT, PS, and AE on AQ

The study's findings reveal that AEX plays a moderating role in shaping the impact of PS, PT, and AE on AQ. In other words, the extent to which PS, personality traits, and ethical considerations influence AQ is not uniform across all levels of AEX. Instead, AEX acts as a moderating factor, altering the strength or direction of these relationships. This suggests that as auditors gain more experience in their field, their ability to apply PS, navigate personality differences, and uphold ethical standards may vary, ultimately influencing the quality of audits they conduct. The findings of research by Larasati & Puspitasari (2019) and Andriyanti & Latrini (2019) showed a positive relationship between audit experience and quality. Competent auditors can recognize, understand, and even locate the underlying causes of this type of fraud. Investigative auditors must possess strong oral and writing communication skills in addition to the ability to think critically and strategically to succeed in their work.

This study is supported by previous research indicating a positive correlation between AQ and AEX (Andriyanti & Latrini, 2019; Larasati & Puspitasari, 2019). Nair & Kamalanabhan (2010) highlight that an individual's beliefs and actions related to performance in corporate management and audit domains may be influenced by prior experience as an auditor. AEX are better equipped to obtain reliable fraud evidence, thereby enhancing their ability to detect fraud. Kiswanto & Maulana (2019) further suggest that auditors with knowledge consistently identify both common and exceptional items.

CONCLUSION

The study's findings underscore the significant influence of PT, PS, AE, and AEX on AQ. Notably, AEX emerges as a moderator, shaping the effects of PT, PS, AE, and AEX on AQ. This suggests that the level of AEX plays a pivotal role in determining how these factors interact to impact the AQ. Overall, these results highlight the multidimensional nature of AQ determinants and emphasize the importance of considering auditor experience as a key factor

in enhancing AQ. The practical implications of this study suggest that firms could enhance their AQ by integrating personality assessments and ethics training into their hiring procedures. By doing so, firms can identify and recruit auditors who possess personality traits that align with the demands of the auditing profession and demonstrate a strong commitment to ethical conduct. These initiatives may help ensure the selection of auditors who are better equipped to uphold PS, navigate complex audit tasks, and maintain integrity in their work, ultimately contributing to the delivery of high-quality audit services and fostering greater trust among stakeholders.

The research limitations and implications highlight the opportunity for future investigations to expand upon the current study by exploring additional factors or moderators that could impact the complex relationship between personality traits, PS, ethics, AEX, and AQ. By delving deeper into these variables and their interactions, researchers can offer a more nuanced and comprehensive understanding of the determinants of AQ across various contexts. This may involve examining contextual factors such as organizational culture, regulatory environments, or industry-specific challenges to provide valuable insights for practitioners and policymakers aiming to enhance AQ standards and practices.

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