Research Article

Effect Locus Control, Auditor Experience, Time Budget Pressure, Task Complexity, and Audit Risk On Professional Auditor Skepticism With Ethics Moderation

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Abstract. This study aims to analyze the effect of Locus of control, auditor experience, time budget pressure, task complexity, and audit risk on auditors' professional skepticism, with ethics as a moderating variable. The research was conducted on auditors at the Inspectorate Office of Gunungsitoli City Government. This study was motivated by the low level of professional skepticism among internal government auditors, which weakens fraud detection and decreases public trust in audit results. This research employed a quantitative approach with a survey method. Primary data were collected through questionnaires distributed to auditors at the Gunungsitoli City Inspectorate. Data were analyzed using multiple linear regression and Moderated Regression Analysis (MRA) to examine the moderating effect of ethics. Validity, reliability, and classical assumption tests were conducted to ensure data quality and model feasibility. The results show that Locus of control, auditor experience, and audit risk have a positive and significant effect on professional skepticism, while time budget pressure and task complexity have a negative and significant effect. Ethics significantly moderates the relationship between all independent variables and auditors' professional skepticism by strengthening positive influences and weakening negative ones. These findings highlight the importance of professional ethics in maintaining auditors' skeptical, objective, and independent attitudes. Therefore, enhancing ethical integrity and auditor competence is expected to improve audit quality and increase public confidence in the financial audit results of local governments.

Keywords: Auditor Experience, Audit Risk, Ethics, Locus Of Control, Professional Skepticism, Task Complexity, Time Budget Pressure.

1. Introduction

Rapid When carrying out an audit assignment in the field, an auditor should not only follow the audit procedures outlined in the audit program but also maintain a level of professional skepticism. The crisis of public confidence regarding the accounting profession's inability to audit financial statements has arisen due to several cases of audit failure. These doubts arose due to several financial scandals, such as the Enron case in the United States involving Arthur Andersen, the Worldcom, Merck, and Xerox scandals, restrictions on general audit

assignments for financial statements, violations of professional ethics, manipulation of financial statement records, and several other cases. These scandals resulted in a decline, or even a loss, of public trust in public accountants due to the failure to detect material misstatements in financial statements.

Another overseas fraud case involved the Luckin Coffee company in China in 2020, which was embroiled in a financial scandal. They had significantly increased revenue. Auditors Ernst and Young Hua Ming failed to detect the fraud, raising questions about the effectiveness of their professional skepticism in the audit process. Both cases involved issues with skepticism, demonstrating that a lack of questioning mind and autonomy can damage an auditor's reputation. They also demonstrated that reliance on unverified client documents prevented auditors from detecting fraud.

In Indonesia, the government has stipulated that new auditors can practice as public accountants. Under statutory provisions, inspectorate employees can be appointed and carry out their duties as auditors if they meet the specified requirements. Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP) confirms that the inspectorate is part of the Government Internal Supervisory Apparatus (APIP) which is authorized to conduct audits, reviews, evaluations, and other supervisory activities within government agencies.

Many cases have occurred based on the results of the capability assessment of the Government Internal Supervisory Apparatus (APIP) by the Financial and Development Supervisory Agency (BPKP) for the 2019–2024 period, indicating that the level of APIP capability in Indonesia is still inadequate. In 2019, most APIPs in ministries, institutions, and local governments were still at Level 1 (Initial) and Level 2 (Infrastructure), so the national target of reaching Level 3 according to the 2015–2019 RPJMN has not been fully met. BPKP data shows that in the first quarter of 2023, only around 54.74 percent of APIPs had reached Level 3 or above, while 45.26 percent were still below Level 3. The following table shows the percentage of each level of BPKP assessment.

Kapabilitas Auditor Internal Pemerintah		
Level Kapabilitas	Persentase Auditor Internal Pemerintah	Keterangan
Level 1	85,23%	Kapabilitas rendah, belum mampu mendeteksi kecurangan
Level 2	10,00%*	Kapabilitas menengah
Level 3	4,77%*	Kapabilitas tinggi

This indicates that government internal auditors have low capabilities and are unable to detect fraud. This low capability of government internal auditors in detecting fraud may be due to a lack of professional skepticism (Sarina G & Halim D, 2017). The Supreme Audit Agency (BPK) found that Bank Indonesia's (BI) continuity management remained inadequate, increasing operational risks, including the risk of data center and disaster recovery center disruptions. However, these issues did not materially impact the fairness of the 2023 LKTBI,

which was presented in accordance with Government Accounting Standards (SAP), the adequacy of disclosures, regulatory compliance, and the Internal Control System (SPI).

Ringkasan Tindak Lanjut Rekomendasi BPK ke BI (2023)

Status Tindak Lanjut	Jumlah Rekomendasi	Persentase
Selesai	410	78,69%
Dalam Proses	106	20,35%
Tidak Dapat Ditindaklanjuti	5	0,96%
Total	521	100%

The Inspectorate as an internal government auditor or often called the Government Internal Supervisory Apparatus (APIP) has a function as the leading institution of the internal government to prevent fraud in both central and regional government environments. The inspectorate still found several fraudulent Indications of Financial Misappropriation in Silima Banua Village in 2020, the North Nias Regency Inspectorate found misuse of village funds amounting to Rp. 473,884,890, including unpaid taxes of around Rp. 40 million, the handling of this case dragged on for almost 3 years, with allegations of efforts to protect village government officials and still awaiting a response from the North Nias Regency Inspectorate to the Request Letter for an investigative audit/audit with a specific purpose sent via PT. Pos Indonesia delivery service with receipt No.: P2404190170097 on April 19, 2024.
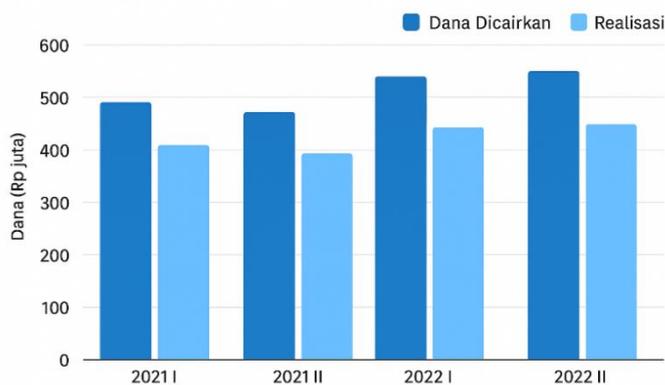
Compared to the previous year, in 2020, village funds were distributed routinely. Inspectorate audits were conducted according to procedures, and there were no indications of corruption. The following year, in 2021, during the distribution of village funds phases I and II, allegations of misuse of physical funds began to emerge, and the audit found a budget discrepancy of 70–80 million. In 2022, allegations of misuse of funds became clearer. Fictitious disbursements and material mark-ups were indicated, and the Inspectorate found significant discrepancies, indicating the discrepancy increased to 100–120 million, which is suspected to be

an indication of fictitious disbursement for social activities. The community has filed complaints, but the Gunungsitoli City Inspectorate has not provided the audit results to the prosecutor's office

This case proves that the Gunungsitoli City Inspectorate Office has low skepticism, because the Inspectorate did not question the truth of the Moawo Village financial report, instead it was suspected of protecting it (Questioning Mind), It is suspected that there was a conflict of interest with the Head of Moawo Village, resulting in lost objectivity (Interpersonal Understanding), the Inspectorate did not act independently against external pressure from the village/government (Self-Esteem), and the auditor's independence was disturbed because of alleged bias towards the Head of Moawo Village (Autonomy). These cases show that the professional skepticism of an auditor is still weak, both for external and internal auditors, especially in government. Public trust in the quality of public accountant and government auditor services will be higher if the profession applies high quality standards to the implementation of professional work carried out by members of the profession, so that auditors are expected to demonstrate more of their professional skepticism.

2. Literature Review

This study uses two main theories as the basis for developing hypotheses: Cognitive dissonance theory, This theory explains that when an individual has conflicting or inconsistent thoughts, behaviors, or traits, feelings of discomfort will arise in that individual (Putu Bernika and Made Yenni, 2023). The cognitive dissonance theory in this study is related to professional skepticism and can also explain time budget pressure. Time budget pressure is a condition where the auditor is given a time limit in auditing. When conducting an audit, the time given is insufficient, causing a low level of professional skepticism in seeking audit evidence, which will affect the quality of the resulting audit. In relation to this study, this theory helps explain how the auditor's skepticism attitude when cognitive dissonance occurs in him when detecting fraud and the time given is insufficient. It can explain whether or not the auditor's professional skepticism influences a low fraud risk assessment, even though the auditor has a low level of trust in the client.

Attribution theory is a theory developed by Fritz Heider which states that a person's behavior is determined by a combination of internal forces, namely factors that come from within a person, such as ability or effort and external forces, namely factors that come from outside such as difficulties in work or luck (Ikhsan, et al., 2005). Attribution Theory explains the relationship between Professional Ethics and Skepticism. The higher the auditor's ethics, the higher the expected audit quality. Auditors who discipline themselves by applying professional skepticism will not be fixated on the procedures outlined in the audit program. The relationship between Auditor Experience and Skepticism is explained using attribution theory because auditors with less experience tend to be more cautious when carrying out subsequent

audit assignments. They typically adopt a skeptical attitude to be able to carry out their tasks better. The Task Complexity variable with Skepticism can be illustrated through attribution theory, which states that the more complex the assignment borne by an auditor, the more difficult it is to complete the task that must be completed and will make the auditor less skeptical in seeking evidence.

3. Perposed Method

This research is a causal associative study using quantitative techniques. Based on the formulation of the problem and objectives explained in the previous section, the population of this study is employees working at the Gunungsitoli City Inspectorate Office, totaling 55 respondents. The sampling technique in this study used saturated sampling, the researcher chose the sample using the saturated sampling technique because the population was relatively small. This sampling technique applies if the population is relatively small, namely less than 100 people. The sample in this study consisted of the research population, namely employees working at the Gunungsitoli City Inspectorate Office, consisting of Supervisors, Planners, Auditors, Analysts, and Administration. In this study, researchers will use an instrument in the form of a questionnaire/survey in the form of written questions given directly to respondents (inspectorate employees).

The methods used in this research are library and field research, namely based on interviews, questionnaire distribution and documentation. The data analysis technique in this study used descriptive statistical tests, classical assumption tests consisting of normality tests, multicollinearity tests, linearity tests, and heteroscedasticity tests. Meanwhile, for hypothesis testing, simple regression tests and multiple regression tests (simultaneous) were used. The statistical method used to test the hypotheses was multiple regression with the help of SPSS for Windows software.

4. Results and Discussion

Reliability testing is a procedure used to assess the level of consistency and stability of a research instrument in measuring a variable. A reliable instrument will produce the same results when used repeatedly on similar objects. In this study, reliability testing was conducted using the Cronbach's Alpha method, where a construct is declared reliable if it has an alpha value > 0.60, if the analysis results show that all items meet the requirements for validity and reliability. Thus, the questionnaire used can be declared consistent, stable, and suitable as a research data collection tool. The following table shows the results of the reliability test:

Hasil Uji Reliabilitas

Variabel	Cronbach's Alpha	Keterangan
Skeptisisme Profesional (Y)	0,987	Reliabel
Locus of control (X1)	0,985	Reliabel
Pengalaman (X2)	0,983	Reliabel
Time budget pressure (X3)	0,989	Reliabel
Kompleksitas Tugas (X4)	0,982	Reliabel
Risiko (X5)	0,989	Reliabel
Etika (Z)	0,981	Reliabel

Sumber: Data Primer diolah 2025, *SPSS Windows 27*

The variables of auditor skepticism, locus of control, auditor experience, time budget pressure, task complexity, risk, and ethics have a Cronbach's alpha value greater than 0.60. This indicates that the question items in this study are reliable. So that each question item used will be able to obtain consistent data and if the question is asked again, the answer will be relatively the same as the previous answer.

This study also conducted statistical normality testing, namely conducting a one-way One Sample Kolmogorov-Smirnov test as a basis for drawing conclusions or decisions. The following are the results of the normality test using the One Sample Kolmogorov-Smirnov test.

Hasil Uji Normalitas One-Sample Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		55
Normal Parameters[a,b]	Mean	0,0000000
	Std. Deviation	641,112,042
Most Extreme Differences	Absolute	0,103
	Positive	0,061
	Negative	-0.103
Test Statistic		0,103
Asymp. Sig. (2-tailed)[c]		0,200

Sumber: Data Primer diolah 2025, *SPSS Windows 27*

The results of the One-Sample Kolmogorov-Smirnov test showed a significance value of 0.200 (> 0.05), indicating a normally distributed residual. Thus, the assumption of normality is met and the regression model is suitable for analysis.

Multicollinearity testing was conducted to ensure that the independent variables in the regression model were not strongly correlated with each other. Based on Ghozali's (2016) criteria, multicollinearity occurs if the tolerance is <0.10 or VIF >10. If the tolerance is >0.10 and VIF <10, the model is declared free of multicollinearity. The test results show that all independent variables meet these requirements, thus concluding that there is no multicollinearity. This is in line with the opinion of Sunjoyo et al. (2013) that a model free from multicollinearity is able to describe the relationship between independent variables and the dependent variable more accurately and without bias. The results of the multicollinearity test are shown in the table below:

Hasil Uji Multikolinearitas

Coefficients		
Model	**Collinearity Statistics**	
	Tolerance	**VIF**
Locus of control	0,960	1,042
Pengalaman	0,854	1,171
Time budget pressure	0,936	1,068
Kompleksitas Tugas	0,865	1,156
Risiko	0,937	1,067
Etika	0,947	1,057

Sumber: Data Primer diolah 2025, *SPSS Windows 27*

Based on the results of the multicollinearity test in the table above, all independent variables show a tolerance value above 0.10 and a VIF value below 10, For example, Locus of control has a tolerance of 0.960 with a VIF of 1.042, Experience 0.854 with a VIF of 1.171, Time budget pressure 0.936 with a VIF of 1.068, Task Complexity 0.865 with a VIF of 1.156, Audit Risk 0.937 with a VIF of 1.067, and Ethics 0.947 with a VIF of 1.057. Because all variables meet the criteria of tolerance > 0.10 and VIF < 10, it can be ascertained that there is no multicollinearity in the regression model. Thus, the relationship between independent variables does not interfere with each other and between independent variables does not have a high correlation so that the regression model is suitable for use.

Referring to the linearity test used to verify the suitability between theory and observational data, two variables are declared to have a linear relationship if the significance value is ≤ 0.05. This indicates that changes in the independent variable are followed by proportional changes in the dependent variable according to a linear pattern. Conversely, if the significance value is ≥ 0.05, a linear relationship is not proven, so changes in the independent variable are not reflected linearly in the dependent variable. It can also be through the significance of Deviation from Linearity < 0.01 then the relationship between the two variables is non-linear, and if the significance is > 0.01 then the relationship between the two variables is declared linear. This test ensures that the linear regression model used is in accordance with the characteristics of the empirical data. The following are the results of the Linearity test:

Hasil Uji linearitas

ANOVA Table		
	Sig. Linearity ≤ 0,05	**Sig. Deviation from Linearity > 0,01**
Skeptisisme Profesional * *Locus of control*	0,037	0,461
Skeptisisme Profesional * Pengalaman	0,000	0,770
Skeptisisme Profesional * *Time budget pressure*	0,003	0,177
Skeptisisme Profesional * Kompleksitas Tugas	0,000	0,475
Skeptisisme Profesional * Risiko Audit	0,000	0,707
Skeptisisme Profesional * Etika	0,000	0,195

Sumber: Data Primer diolah 2025, *SPSS Windows 27*

Based on the ANOVA table, the relationship between Professional Skepticism and the independent variables shows a significant linear pattern. All independent variables, namely

Locus of Control, Experience, Time Budget Pressure, Task Complexity, Audit Risk, and Ethics, have a linearity significance value ≤ 0.05, which indicates a significant linear relationship with Professional Skepticism. In addition, the Deviation from Linearity value for most variables is greater than 0.01, indicating that there is no significant deviation from linearity. Thus, the linear relationship between the independent and dependent variables can be considered valid, so that the linear regression model used is in accordance with the characteristics of the observational data.

The autocorrelation test is used to evaluate whether there is a relationship between residuals in one period and residuals in the previous period in a linear regression model. Autocorrelation detection is generally performed using the Durbin-Watson (DW) test on multiple regression results. A regression model is considered free from autocorrelation if the DW value is between the lower limit (dU) and 4 minus dU (du < DW < 4-dU). This test specifically applies to first-order autocorrelation and requires the presence of a constant in the model and does not use independent variables in logarithmic form. The presence of autocorrelation can affect the reliability of regression estimates, so a good model should not show autocorrelation. The following are the results of the autocorrelation test:

Hasil Uji Autokorelasi

Model Summary^b

R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
				R Square Change	F Change	df1	df2	Sig. F Change	
0,902^a	0,813	0,790	36,659	0,813	34,882	6	48	0,000	1,970

Sumber: Data Primer diolah 2025, *SPSS Windows 27*

Based on the previous Model Summary results, the Durbin-Watson (DW) value = 1.970 compared to the lower limit du = 1.7681 and the upper limit 4-du = 2.2319. Since the DW value is between du < DW < 4-du (1.7681 < 1.970 < 2.2319), it can be concluded that there is no autocorrelation in the regression model. This indicates that the residuals in one observation are not correlated with the residuals in the previous observation, so that the classical assumption of regression regarding residual independence is met. Thus, the regression model used is free from autocorrelation problems, so that the estimation of the regression coefficients can be considered valid and efficient.

A partial test is conducted to assess the influence of each independent variable on the dependent variable individually. This test uses a t-test, comparing the calculated t-value to the t-table or observing the significance value. If the significance value is less than 0.05, this indicates that the independent variable has a significant effect on the dependent variable. Thus, the t-test allows researchers to assess the contribution of each independent variable separately to the dependent variable. The decision is made by determining whether the calculated t-value is greater than the t-table; if so, the variable is considered to have a significant effect.

The decision is made by comparing the calculated t-value with the t-table. If the calculated t-value is greater than the t-table and the significance value is <0.05, the independent variable

is considered to have a significant effect. At a significance level of 0.05 and degrees of freedom df = n − k (where n is the number of samples and k is the number of model parameters), the test is performed. Through the t-test statistics consisting of Locus of Control (X1), Auditor Experience (X2), Time Budget Pressure (X3), Task Complexity (X4), and Risk (X5), its partial influence on Skepticism (Y) can be determined. The following table shows the results of the t-test statistical analysis:

Hasil Analisis Coefficients Uji t

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-146,928	46,537		-3,157	0,003
	Locus of control	0,292	0,065	0,288	4,522	0,000
	Pengalaman	0,270	0,050	0,367	5,440	0,000
	Time budget pressure	0,273	0,064	0,276	4,285	0,000
	Kompleksitas Tugas	-0,163	0,053	-0,207	-3,094	0,003
	Risiko	0,460	0,061	0,489	7,590	0,000
	Etika	0,333	0,059	0,358	5,594	0,000

Sumber: Data Primer diolah 2025, *SPSS Windows 27*

Hypothesis testing can be broken down. The following is an explanation of each variable:

The First Hypothesis Test (H1) regression test results show that Locus of Control has a significance level of 0.000, which is less than 0.05, and a t-value of 4.522 > 2.01063 (t-table). This indicates a positive influence on the dependent variable. Therefore, it can be said that Locus of Control has a positive and significant effect on auditor skepticism. The test results conclude that the first hypothesis (H1) is accepted.

The Second Hypothesis Test (H2) regression test results show that Experience has a significance level of 0.000, which is less than 0.05, and a t-value of 5.440 > 2.01063 (t-table). This indicates a positive influence on the dependent variable. Therefore, it can be said that experience has a positive and significant effect on auditor skepticism. The test results conclude that the second hypothesis (H2) is accepted.

Testing the Third Hypothesis (H3) the results of the regression test show that Time budget pressure has a significance level of 0.000, which is less than 0.05 and a t-value of 4.285 > 2.01063 t-table, this indicates that the influence given is positive on the dependent variable, it can be said that time budget pressure has a positive and significant effect on auditor skepticism and from the test results it is concluded that the third Hypothesis (H3) is rejected because the previous hypothesis assumption has a negative effect.

Testing the Fourth Hypothesis (H4) the results of the regression test show that Task Complexity has a significance level of 0.003, which is less than 0.05 and a t-value of -3.094 > 2.01063 t-table, this indicates that the influence given is negative on the dependent variable, it

can be said that task complexity has a negative and significant effect on auditor skepticism and from the test results it is concluded that the fourth Hypothesis (H4) is accepted.

Fifth Hypothesis Testing (H5) The results of the regression test show that Task Complexity has a significant level of 0.000, which is less than 0.05 and a t-count value of 7,590 > 2.01063 t-table, this shows that the influence given is positive on the dependent variable, so it can be said that task complexity has a negative and significant effect on auditor skepticism and from the test results it is concluded that the fifth Hypothesis (H5) is accepted.

5. Conclusion

Based on the data analysis and discussion, this study concludes that:

1. Locus of control has been shown to have a positive and significant influence on professional skepticism. This indicates that the better an auditor's locus of control, the higher their professional skepticism. This means that the auditor's ability to control themselves and make decisions independently encourages increased accuracy and prudence in the audit process.

2. Auditor experience has been shown to have a positive and significant influence on professional skepticism. This indicates that the more experience an auditor has, the stronger their professional skepticism. This means that extensive experience makes auditors more sensitive to potential errors and fraud, thereby strengthening the quality of the resulting audit.

3. Time budget pressure has been shown to have a significant influence on professional skepticism, but the direction of the influence is positive and inconsistent with the initial hypothesis. This indicates that the higher the time budget pressure faced by auditors, the greater the level of skepticism. This means that time constraints actually encourage auditors to be more thorough and critical in carrying out audit procedures to avoid errors.

4. Task complexity has been shown to have a negative and significant influence on professional skepticism. This indicates that the more complex the task faced by auditors, the lower their level of professional skepticism. This means that high levels of difficulty can reduce auditors' focus and weaken their ability to maintain a consistently skeptical attitude.

6. Audit risk has been shown to have a positive and significant effect on professional skepticism. This indicates that the higher the audit risk faced, the higher the auditor's professional skepticism. This means that auditors facing significant risks will be more careful and vigilant in examining evidence and issuing audit opinions.

7. Ethics has been shown to moderate locus of control by strengthening its influence on professional skepticism. This indicates that auditors with a strong locus of control will

be more skeptical if supported by a high level of ethics. This means that ethics strengthens self-control in shaping the auditor's professional attitude.

8. Ethics has been shown to moderate auditor experience by strengthening its influence on professional skepticism. This indicates that extensive experience will be more effective in increasing skepticism if the auditor adheres firmly to ethical principles. This means that experience supported by high ethics results in higher-quality audits.

9. Ethics has been shown to moderate time-budget pressure by weakening its influence on professional skepticism. This shows that auditors with high ethics do not necessarily increase their skepticism due to time pressure. This means that ethics can keep auditors professional even under time budget pressure.

10. Ethics has been shown to moderate task complexity by weakening its influence on professional skepticism. This shows that although task complexity can decrease skepticism, auditors with high ethics can still maintain a skeptical attitude. This means that ethics serves as a control so that auditors do not lose their professionalism when faced with complex tasks.

11. Ethics has been shown to moderate audit risk by strengthening its influence on professional skepticism. This shows that the higher the audit risk faced by auditors, the more skeptical ethical auditors will be. This means that ethics makes auditors more careful and thorough in assessing audit evidence when risk is high.

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