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EMOTIONAL INTELLIGENCE AS A MODERATOR IN THE INFLUENCE OF INDEPENDENCE AND PROFESSIONAL SKEPTICISM ON AUDIT QUALITY

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Abstract

Audit quality is a crucial element in ensuring the reliability of financial statements and supporting the creation of good governance. This study aims to analyze the effect of independence and professional skepticism on audit quality, and examine the role of emotional intelligence as a moderating variable in the relationship. The background of this research is based on various cases of audit failures that have occurred both at home and abroad, which highlight the weak implementation of auditors' professional attitudes. This research uses a quantitative approach with a survey method. Data were obtained through distributing questionnaires to 72 auditors who work in public accounting firms (KAP) in Indonesia. Data processing and analysis were carried out with the help of SPSS (Statistical Package for the Social Sciences) version 22 software, using multiple linear regression analysis techniques and Moderated Regression Analysis (MRA) to test the direct effect and moderating role of emotional intelligence. Independence has a positive and significant effect on audit quality, but this effect is not significantly moderated by emotional intelligence, professional skepticism has a significant positive effect on audit quality, and emotional intelligence significantly moderates this relationship. Auditors with high levels of professional skepticism and good emotional intelligence are able to produce higher audit quality.

Keywords: audit quality, independence, professional skepticism, emotional intelligence, auditors, public accounting firms

INTRODUCTION

Audit quality is an important aspect that determines the extent to which audit results can be trusted and useful for users of financial statements, such as investors, creditors, regulators, and the public. Audit quality that has high quality and can be trusted is very important. In its implementation, the auditor must have a responsibility in order to build trust in the quality of the published audit (Panggabean & Pangaribuan, 2022). Audit quality plays a crucial role in realising good governance. To achieve audit results that are acceptable and trusted by the auditee, the audit must fulfil several important characteristics. First, understandability, i.e. the information presented in the audit report should be easily understood by the public and stakeholders. Second, relevance, i.e. the audit information must have a direct relationship with the planned audit needs. Relevant information will help report users evaluate past events, understand current conditions, and make predictions or decisions for the future. Third, reliability, namely audit information must be reliable and free from material error or bias (Prabandari & Rasmini, 2024).

However, in recent years, the rise of audit cases that fail to uncover violations indicates that the implementation of auditors' professional principles is still weak. Major cases such as the Enron scandal in the United States and Satyam in India show that neither companies nor public accountants seem to have learnt lessons from similar events in the past. This is evidenced by the re-emergence of financial statement manipulation cases in various countries. One major scandal that shocked the public occurred in Japan in 2011, when the Olympus case surfaced. The scandal came to light after Michael Woodford, then the CEO, found irregularities in the company's financial statements, particularly regarding suspicious transactions worth US$1.5 billion. When Woodford tried to investigate further, the company dismissed him from his position. The case came under international scrutiny and highlighted weak internal control systems and financial reporting integrity at the global corporate level (Handayani & Khairunnisa, 2024). Not only abroad, but domestic cases also occurred in the 2018 audit case of PT Garuda Indonesia Tbk, where auditors failed to report fictitious revenues of USD 239 million. As a result, the Ministry of Finance imposed sanctions on the Public Accounting Firm (KAP) and the auditors concerned for violating the Public Accountant Professional Standards (SPAP), especially in the aspects of independence and professional scepticism (Monica *et al*., 2024).

A similar phenomenon also occurred in the case of KAP Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan, which was sanctioned by OJK for failing to detect manipulation of financial statements in one of the national insurance companies. The audit failure was largely due to the weak application of professional scepticism and the inability of auditors to withstand pressure from client management, which ultimately resulted in low audit quality (Anggiria & Trisnaningsih, 2023). The public accounting profession has an important role in encouraging the professionalism of auditors in carrying out their responsibilities. Therefore, in carrying out their audit duties, auditors are required to uphold applicable professional and ethical standards. Audit quality should be a major concern for public accountants, because it is one of the main factors in building and maintaining the trust of users of financial statements, such as investors, creditors, and other stakeholders (Junitra & Lastanti, 2022). The two main factors often identified as determinants of audit quality are independence and professional scepticism.

Independence refers to the auditor's mental attitude that is free from the influence of any party, so that the auditor can act objectively and impartially. independence is an attitude that auditors must have to maintain impartiality in delivering audit results, so as not to harm any party. Internal auditors who are independent will be honest in assessing facts, conveying conditions as they are, and making objective considerations without being influenced by certain interests when compiling and expressing their opinions (Pratiwi & Yenni Latrini, 2023).

Professional scepticism is the auditor's attitude that is always alert and critical of the audit evidence obtained and does not easily accept statements without sufficient evidence. An auditor who has a professional sceptical attitude does not immediately accept explanations from clients, but will ask questions to obtain reasons, evidence, and clarification regarding the actions taken. If auditors consistently apply their professional skills well during the inspection process, the resulting audit quality will be maintained (Qonitah *et al.*, 2022).

However, in practice, these two attitudes often do not run optimally, especially when auditors are faced with psychological pressure and conflicts of interest. Under these conditions, emotional intelligence is one aspect that is believed to be important to support the auditor's ability to maintain independence and scepticism. Emotional intelligence reflects an individual's ability to recognise, understand and manage their own and others' emotions, which are needed in the professional decision-making process. Emotional intelligence is an important aspect that must be possessed by an auditor, because through this intelligence the auditor is able to assess, regulate, and control his own emotions and understand and respond appropriately to the emotions of those around him (Susanto *et al.,* 2022). This research is based on Attribution Theory developed by Heider (1958) which explains how individuals interpret the causes of their behaviour, whether they come from internal (disposition) or external (situation) factors. In the context of auditing, auditors' decisions to be skeptical or maintain their independence are strongly influenced by how auditors interpret the pressures they experience-whether as internal factors that must be controlled, or external factors that cannot be avoided. attribution theory explains how a person explains the causes of the behaviour of others or himself which will be determined whether from internal or external factors that will influence individual behaviour (Kusuma *et al.,* 2022).

Some research results show that emotional intelligence has an important role in maintaining auditor audit quality. Research by Kumalasari et al. (2020) and Silaen (2022) show that emotional intelligence strengthens the influence of auditor independence on audit quality. Saputri *et al.* (2022) shows that emotional intelligence is able to moderate the relationship between competence and independence on audit quality. Research from Pratami & Budiartha, (2024) shows that emotional intelligence strengthens the influence of independence, experience, and due professional care on audit quality. In contrast, Susanto *et al.,* (2022) concluded that emotional intelligence is unable to moderate the relationship between professional scepticism and independence on audit performance. These findings reflect the inconsistency of research results, which indicates that the relationship between these variables is still not definitive and requires further study. Research results from Monica et al., (2024) state that independence and competence have a positive effect on audit quality, but emotional intelligence has no direct effect, only functions when moderated by integrity. The novelty of this study lies in simultaneously testing the role of emotional intelligence as a moderating variable of the effect of independence and professional scepticism on audit quality. Although there have been many studies that examine the direct effect of these variables, research that integrates the three in one analysis model is still very limited, especially within the scope of medium-sized Public Accounting Firms (KAP) in Indonesia. This research is expected to enrich the audit literature and provide practical implications in training and developing auditors' emotional competence.

LITERATURE REVIEW AND HYPOTHESIS FORMULATION

1. Audit Quality

   Audit quality is an important indicator that reflects the auditor's ability to carry out audits consistently in accordance with professional standards and applicable legal provisions. A high quality audit can provide protection for auditors against the risk of legal liability (Riswandi *et al.*, 2023). According to Arens et al. (2017), audit quality reflects the auditor's ability to evaluate and disclose material misstatements in financial statements. Referring to the Public Accountant Professional Standards (SPAP), an audit is considered quality if its implementation is in accordance with established audit standards. Audit quality is an important element in ensuring the credibility of financial statements. Previous studies have stated that audit quality is influenced by various factors, such as competence, integrity, independence, as well as psychological and ethical factors. A quality audit provides assurance to users of financial statements that the reports have been prepared in accordance with generally accepted accounting principles.

2. Auditor Independence

   Based on the 2020 Code of Ethics for Accountants, independence includes aspects of thinking, which is defined as a psychological condition that allows a person to think objectively and maintain a sceptical attitude towards their work, without being influenced by external pressures that can interfere with their professionalism. Auditors are required to continue to develop personal quality hrough increasing integrity, objectivity, and an independent attitude in carrying out their responsibilities. Thus, the knowledge possessed by the auditor will support the formation of his professional character (Evrillia *et al.*, 2022).

   Furthermore, Article 1 Paragraph 2 in the Indonesian Accountants Code of Ethics confirms that each individual must maintain integrity, impartiality, and independence in carrying out their professional duties. An auditor who upholds independence will not allow his findings to be influenced by external interests. The Institute of Internal Auditors (IIA) also emphasises the importance of auditor independence so that they can provide an objective assessment of organisational management. Therefore, auditors are provided with professional ethicaluidelines and auditing standards, which serve as a reference in behaviour and also as a foundation for the knowledge and skills they must master (Savira *et al.,* 2021).

3. Professional scepticism

Professional scepticism is the tendency to doubt or not immediately trust the information obtained, especially in the context of an audit. When carrying out their duties, auditors with a sceptical attitude will always question and critically examine any available audit evidence. Auditors do not immediately accept explanations from the client without first conducting thorough testing and verification *(Pelu et al.,* 2018) . Instead, the auditor will ask in-depth questions to obtain reasonable reasons, strong supporting evidence, and additional confirmation to ensure the reliability of the information presented. This attitude is important to prevent negligence in detecting errors or fraud hidden in the financial statements. By maintaining professional scepticism, auditors can improve the effectiveness of the audit process and maintain the quality and integrity of audit results (Indraswari *et al.*, 2024).

4. Emotional Intelligence

Emotional intelligence was first defined by Peter Salovey and John D. Mayer in 1990 as a set of skills that enable individuals to recognise, understand, and manage their own and others' emotions (Salovey & Grewal, 2005). The model used is the Ability Model of EI Peters *et al*., (2009) which includes 4 main dimensions namely Perceiving Emotions (recognising emotions), Using Emotions (using emotions to think), Understanding Emotions (understanding emotions) and Managing Emotions.

Subsequently, Goleman (1998) developed a broader framework of emotional intelligence. Together with his colleagues, Goleman identified 18 competencies grouped into four main domains: self-awareness, self-management, social awareness, and relationship management. This framework emphasises the importance of emotional skills in professional and social contexts. However, it is important to note that not all of the 18 competencies are required in every situation. The application of emotional intelligence competencies is contextual, depending on the needs and dynamics of a particular environment. The concept of emotional intelligence has been integrated into various disciplines, including psychology, education, and management, demonstrating its broad relevance in various aspects of life (Cilliers, 2023).

5. Attribution Theory

Attribution theory, introduced by Heider (1958) , is a psychological approach that aims to understand how individuals explain or interpret the causes of a behaviour, either their own or someone else's. It highlights the cognitive processes that people use to assess the motives behind certain actions. This theory highlights the cognitive processes that a person uses in assessing the motives behind certain actions. In this case, a person may attribute a behaviour to internal factors such as personality, attitudes, or individual character, or to external factors such as environmental pressures, social conditions, or the particular situation at hand.

Internal attribution usually reflects an assessment that a person's behaviour is influenced by innate traits or personal choices, while external attribution suggests that the behaviour is caused by factors outside the individual's control. Understanding attribution theory is important in a variety of contexts, including work, education, and audit and examination, as it helps explain people's reactions or decisions based on their perceptions of the causes of behaviour. Errors in attribution can also occur, such as the *fundamental attribution* error-where a person overemphasises internal factors and ignores the influence of external situations in assessing the behaviour of others (Kholifah et al., 2025).

HYPOTHESIS FORMULATION

a. The Effect of Independence on Audit Quality

Auditors have an important responsibility in providing opinions on the fairness of financial statements, and these opinions must be based on an independent attitude in order to safeguard the interests of all parties with an interest in financial information. This independence is not only for the internal interests of the organisation, but is also very important for external parties such as shareholders, regulators, and investors, who rely on audit results in making economic decisions.

Based on attribution theory, individuals-in this case auditors-determine their behaviour based on their attribution or assessment of the cause of an action, whether it comes from internal (such as values, attitudes, and integrity) or external (such as client pressure or job situation) factors. An auditor with an independent attitude will attribute his or her audit behaviour as a result of internal values, such as commitment to objectivity, honesty, and professionalism. This attitude reflects that the auditor has control over his actions and is not easily influenced by external pressures, including from the client.

By maintaining independence as a result of strong internal attribution, auditors can produce an audit process that is more objective, critical, and free from conflicts of interest. This certainly has a direct impact on improving audit quality. The stronger the auditor's independence, the more likely it is that the auditor will act professionally in evaluating evidence, providing judgement, and preparing accurate and reliable opinions. Conversely, if auditors attribute their actions to external factors, such as pressure from client management or work situations that demand ethical compromises, then audit quality tends because the decisions made become less objective and no longer based on professional standards that should be upheld.

Research conducted by Mutmainnah et al. (2023) states that independence has a positive and significant effect on audit quality. This is in line with research conducted by Putri et al. (2024) and Lubis et al. (2025) which means that the more independent the auditor's attitude, the higher the quality of the resulting audit because the audit results state the actual situation without any pressure or influence from interested parties.

H1: Independence has a positive effect on Audit Quality.

b. The Effect of Professional Scepticism on Audit Quality

In accordance with attribution theory, the personal characteristics of auditors are one of the internal factors that influence individuals, one of which is professional scepticism. Scepticism is the auditor's critical attitude in assessing audit evidence (Nusa, 2021). In this case, the auditor will have a mind that questions audit evidence, has a vigilant attitude towards conditions that allow material misstatement in the financial statements due to error or fraud and a critical assessment of audit evidence. In terms of detecting material misstatements, auditors need to always question and critically evaluate any audit evidence. Attribution theory supports that professional scepticism affects audit quality. Auditors are required to have professional scepticism in order to objectively consider and evaluate any audit evidence that has been collected. Auditors should not think that management is dishonest, but auditors consider that there is a possibility for management to be dishonest. Research conducted by Rahayu (2020) states that professional scepticism has a positive effect on audit quality. This is in line with research conducted by Nugrahaeni *et al*. (2021) , Savira *et al*. (2021), Putti&Kuntadi (2024) which means that by considering the suitability and adequacy of audit evidence, it will obtain a high level of trust. Conversely, if the auditor has a low level of professional scepticism, the lower the level of trust obtained. Based on the views of attribution theory and previous research, it can be stated that the higher the level of trust obtained by the auditor, the higher the level of audit quality.

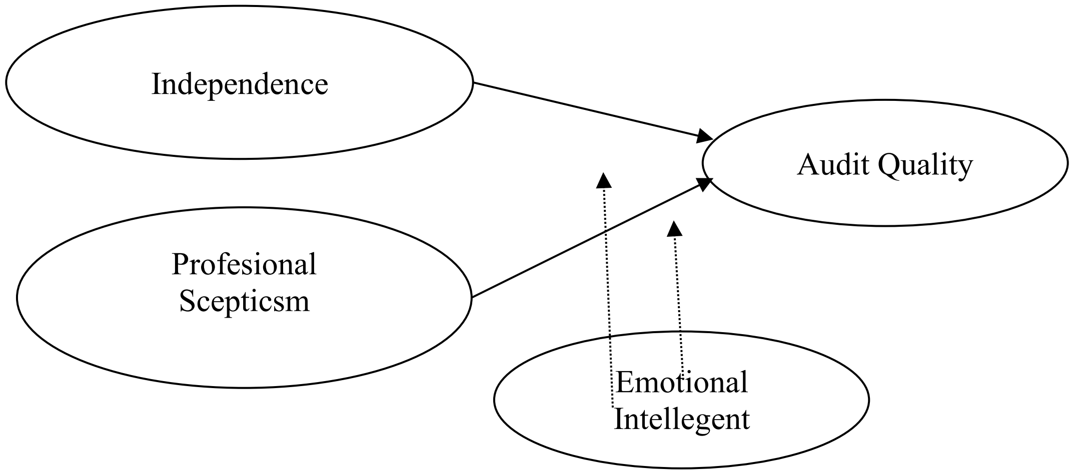
H2: Professional Skepticism has a positive effect on Audit Quality

c. The Effect of Independence and Professional Skepticism on Audit Quality moderated by Emotional Intelligence
   In accordance with attribution theory, internal factors within auditors such as independence and professional scepticism greatly influence judgements and decisions in the audit process. Independence is the auditor's ability to be objective and free from pressure from any party so as to produce an audit report that reflects the actual conditions. Independent auditors are notnfluenced by personal relationships, economic interests, or client pressure, so they are able to maintain the integrity of the audit results.
   Apart from independence, professional scepticism is also an important attitude that auditors must have. Professional scepticism reflects a critical, vigilant, and always questioning attitude towards the audit evidence obtained (Nusa, 2021). Auditors with high professional scepticism do not easily take information for granted, but will evaluate it carefully and objectively to detect the possibility of material misstatement either caused by errors or fraud.
   However, the positive effect of independence and professional scepticism on audit quality can be strengthened through emotional intelligence. In this case, emotional intelligence acts as a moderating variable that can strengthen the relationship between auditors' personal characteristics and audit quality. Auditors who have high emotional intelligence are able to manage stress, understand the emotions of clients and colleagues, and maintain a stable attitude in the face of pressure, thus maintaining their objectivity and professional attitude during the audit process.
   Research by Eviyanti (2021), Lubis et al. (2021), and Putri et al. (2021) show that independence has a positive effect on audit quality. Meanwhile, Rahayu (2020), Nugrahaeni et al. (2021), Savira et al. (2021), and Putti & Kuntadi (2024) found that professional scepticism also has a significant effect on audit quality. Some research results show that emotional intelligence has an important role in maintaining auditor audit quality, especially as a moderating variable. Research by Kumalasari et al. (2020) and Silaen (2022) show that emotional intelligence strengthens the effect of auditor independence on audit quality. In line with that, Saputri et al. (2022) found that emotional intelligence is able to moderate the relationship between competence and independence on audit quality. Likewise, research from Pratami & Budiartha (2024) concluded that emotional intelligence strengthens the influence of independence, experience, and due professional care on audit quality.

   H3: Emotional Intelligence moderates the effect of Independence on Audit Quality.

   H4: Emotional Intelligence moderates the effect of Professional Scepticism on Audit Quality.

Based on the literature review and previous research, the conceptual framework is depicted as in Figure 1



RESEARCH METHODS

1. Research Approach and Type

This research uses the method of collecting survey data by using a research instrument in the form of a questionnaire. The questionnaire in this study used a five-point *Likert Scale* addressed to auditors at the Public Accounting Firm. The validation test is used in this study to show the range at which the measuring instrument can measure what it is trying to measure. After testing the validity of SPSS, if the r value obtained is greater than r table, then the statement is declared valid. Reliability or reliability is a measure of the accuracy, accuracy, or accuracy of the equipment used in research (Hasan, 2002). In this study, the Cronbach alpha coefficient method was used as a reliability measurement method. If the alpha value of each statement is greater than 0.6 (Sujarweni, 2014), then the instrument is considered reliable. The technique used in this research is Multiple Linear Regression Analysis. The Classical Assumption Test is run to determine whether the resulting parameters are BLUE (Best Linear Unbiased Estimation). This means that there is no bias in the regression coefficient of the equation and can continue the investigation. The classical hypothesis test in this study consists of normality test, multicollinearity test, and non- uniform dispersion test. The F test is conducted to test whether the model in this study is considered feasible. The t test is to determine whether the independence, consistency, and ability of the independent variables have a significant influence on the quality of the evaluation of the dependent variable (Ghozali, 2011). In this study, testing steps were carried out with classical hypothesis testing, data quality testing, for hypothesis testing multiple linear regression tests were used with the formula:

The formula for multiple linear regression equations in this study is as follows (Sugiyono, 2016).

$$Y= a + b1X_1 + b2X_2+ b3X_3+ e......................(1)$$
$$Y= a + b1X_1+ b2X_2+ b3X_3+ b3X_{(1)}*M + b3X_{(2)}*M + b3X_3*M + e...........(2)$$

Where:

Y	=	Audit quality
a	=	Constant
b1	=	Regression coefficient of variable
X1 b2	=	Regression coefficient of variable X2 b3 = Regression coefficient of variable X3
X_1	=	Independence
X_2	=	Professional Scepticism
X_3	=	Emotional intelligence
M	=	Moderation
e	=	Residual value

2. Population and Sample

The population in this study consists of auditors working at Public Accounting Firms (KAP). The sample in this study includes 72 auditors. The sampling method used is non-probability sampling, which does not provide equal opportunities for every member of the population to be selected as a sample (Sugiyono, 2018:142). This study employs the snowball sampling technique, where initial respondents are asked to refer other potential respondents. This technique was chosen due to limited direct access to all auditors, making it more effective to utilize professional networks among auditors. The questionnaire was distributed online via WhatsApp in the form of a Google Form link.

3. Data Collection

Primary data was collected using a questionnaire structured in the form of a 5-point Likert scale (1 = strongly disagree, 5 = strongly agree). The questionnaire was distributed via Google Form which was distributed directly to respondents via the WhatsApp application. To maintain validity, the researcher contacted the respondents personally and provided a brief explanation of the research objectives. The following is part of the operational definition of variables for *Audit Judgement* and *Auditor Experience* which is clarified, simplified, and arranged in a systematic format in accordance with academic writing standards. I also added a description of the indicators in the form of a concise table so that it is easy to understand and use in the preparation of research instruments:

Table 1. Respondent Criteria

Respondent Criteria		Total	Percentage
Gender	Male	34	47%
	Women	38	53%
	Total	72	100%
Age	< 30	34	47%
	30 - 35	17	24%
	36 - 40	7	10%
	> 40	14	19%
	Total	72	100%
Last Education	High School	0	0%
	Diploma	2	3%
	S1	63	88%
	S2	7	9%
	S3	0	0
	Total	72	100%
Work experience	1 - 5 years	51	71%
	6 - 10 years	9	13%
	11 - 15 years	4	6%
	> 15 years	8	10%
	Total	72	100%

4. Operational Definition of Variables

A. Audit Quality (Y)

Audit quality reflects the extent to which auditors are able to detect and disclose violations or errors that occur in the client's accounting system, and reflect them appropriately in the audit report. In carrying out their duties, auditors are required to be guided by applicable auditing standards and uphold the code of ethics for the public accounting profession (Harjanto, 2014). In this study, audit quality is measured using a questionnaire instrument developed by Harjanto (2014) and has been used and modified in Burhanudin's (2016) research to be relevant to the current research context. This instrument includes several main indicators, namely:

1) Appropriateness of audit procedures - Describes the extent to which auditors apply procedures in accordance with auditing standards.
2) Timeliness of reporting - Assess whether the audit report was completed in a timely and efficient manner.
3) Ability to detect material misstatement - Measures the auditor's accuracy in finding significant errors or fraud. uitability of documentation - Assess the completeness and traceability of audit evidence in the auditor's working documentation.
4) Adherence to code of ethics and professional standards - Describes the auditor's integrity and objectivity during the audit process.

B. Independence (X1)

Independence is an objective attitude of the auditor that is free from the influence of other parties and has no conflict of interest in carrying out the audit task. Independence ensures that auditors are able to provide an honest and impartial assessment of audit findings, thereby increasing the credibility of the audit report. According to Lauw et al. (2014), independence has four main dimensions, namely:

1) Length of relationship with auditee - The longer the auditor's relationship with the client, the greater the potential threat to objectivity.
2) Pressure from auditees - Auditors must be able to resist pressure that might influence their professional judgement.
3) Peer review - Evaluation from other auditors helps maintain audit quality and independence.
4) Consulting services - Auditors who also provide consulting services to clients are at risk of decreased independence.

These indicators are used in this study as benchmarks to assess the level of auditor independence. The measurement of this variable refers to the concept developed by Lauw (2012) and cited in Khansa (2018), which has been widely used in audit studies to describe factors that can affect the professional independence of auditors.

C. Professional Scepticism (X2)

Professional skepticism is a mental attitude of auditors characterized by a tendency to continuously question and evaluate audit evidence objectively and critically. This is emphasized in the 2021 Code of Ethics for Public Accountants, Section 120 – Conceptual Framework, which states that members practicing in public service are required to apply professional skepticism when planning and performing audit engagements.. To measure the level of professional scepticism, the Hurtt Professional Skepticism Scale (HPSS) developed by Kara M. Hurtt (2010) was used. This instrument is designed to measure the disposition of professional scepticism as a relatively stable personality characteristic. HPSS consists of several indicators such as doubt, search for knowledge, interdependence, and careful assessment of evidence, which allow researchers to assess the extent to which an auditor has a tendency to be sceptical in carrying out audit tasks.

D. Emotional Intelligence (Z)

According to Goleman (1998), emotional intelligence (EI) is the ability to recognise and understand one's own and others' emotions, manage emotions, motivate oneself, and build positive social relationships. EI plays an important role in supporting performance, especially in stressful or complex situations, such as the audit environment. Goleman identifies five main dimensions of emotional intelligence, namely:

1) Self-Awareness - The ability to understand oneself, including personal strengths, weaknesses, and emotions.

2) Emotional Control - The ability to maintain emotional stability in the face of work pressure.
3) Motivation - Internal drive to continuously improve and commitment to quality work.
4) Empathy - The ability to understand the feelings and needs of others, important in professional relationships.
5) Social Skills - Ability to build relationships and communicate effectively in a work environment.

RESULTS AND DISCUSSION

A. General Description of Respondents

This study uses primary data by distributing questionnaires to the intended respondents. Respondents in this study were government functional auditors who worked in the Public Accounting Firm, 72 auditors were used as respondents with the consideration that all auditors had carried out audit assignments. The criteria for auditors who are sampled are auditors who are directly involved in audit assignments.

B. Descriptive Analysis

The descriptive analysis of the research variables can be seen in the table below:

Variabel	N	*Minimum*	*Maximum*	*Mean*	*Std. Deviation*
Independence	72	27,00	45,00	36,92	3,51
Profesional Scepticism	72	41,00	60,00	50,07	4,32
Emotional Intelegent	72	31,00	49,00	39,44	3,11
Audit Quality	72	20,00	45,00	34,56	5,64

Based on the results of these descriptive statistics, it shows that the average value *(mean)* is greater than the standard deviation value on each variable which indicates that the value of data deviation is small, so the average value (*mean)* can be used as a representation of the entire data.

C. Validity Test

To determine the validity of *the* statement of each variable, r count is compared with r table, r table can be calculated with *degree of freedom* (df)= n - 2 with alpha 0.05, in this case n is the number of samples. In this study df= n -2, (72 - 2)= 70, so we get r table for df (72)= 0.232. If rcount> rtable then the statement is said to be valid (Ghozali, 2016). The validity test results show that all statements for each variable in the questionnaire are valid. This is evidenced by the rcount value > 0.232. So it can be concluded that statistically each statement for the research variables is valid and suitable for use as research data.

D. Reliability Test

The reliability test uses *Cronbach's alpha* technique which affects the extent to which a measuring device can be trusted or reliable. A research reliability is said to be reliable if the alpha value is> 0.60 (Ghozali, 2016). Based on the results of reliability testing, it shows that all variables used as instruments are reliable or can be trusted. The higher the reliability of the instrument, the more reliable the measurement results obtained. So that based on the results of the reliability test above, it shows that the instrument shows a high level of reliability, this is confirmed by the alpha coefficient value of> 0.60, so the measurement results that will be obtained can be trusted.

E. Normality Test

How to detect normality is done by looking at the *Kolmogorov-Smirnov Test* table. The provisions of a regression model are normally distributed if the probability value of *Kolmogorov Sminorv*> 0.05 (Ghozali, 2016).

Table 2. One-Sample Kolmogorov-Smirnov Test

	Unstandardized Residual
N	72
Asymp. Sig (2 Tailed)	0,200

Based on the table above, it can be seen that the data in this research sample is normally distributed or taken from a normal population. This is indicated by the sig value> 0.05, which is 0.200.

F. Multicollinearity Test

One way to test for multicollinearity is to look at the *Variance Inflation Factor* (VIF). If the tolerance value≥ 0.10 and the VIF value≤ 10, there are no symptoms of multicollinearity (Ghozali, 2016).

Table 3. Multicollinearity Test Result

No.	Variables	*Tolerance*	*VIF*	Description
1	Independence	0,777	1,287	No Multicollinearity
2	Professional scepticism	0,916	1,092	No Multicollinearity
3	Emotional Intelligence	0,721	1,386	No Multicollinearity

Source: SPSS Output (Data Processed, 2022).

Based on the table above, it can be seen that the regression model for the independent variables proposed by the researcher to be studied is free from multicollinearity. This can be proven by looking at the table above which shows the Tolerance value of each independent variable> 0.10 and the VIF value of each independent variable< 10, which can be used to determine its effect on audit quality.

G. Heteroscedasticity Test

The purpose of testing heteroscedasticity is to test whether in the regression model there is an equality of variance and residuals of one observation period to another period.

Table 3. HeteroscedasticityTest Results

No	Variables	*Sig*	Result	Description
1	Independence	0,166	0,050	No Heteroscedasticity
2	Professional scepticism	0,124	0,050	No Heteroscedasticity
3	Emotional Intelligence	0,340	0,050	No Heteroscedasticity

H. Multiple Linear Regression Analysis

Multiple linear regression analysis was carried out to determine the magnitude of the influence of the relationship between the independent variable and the dependent variable. The magnitude of the influence of the independent variables on the dependent variable together can be calculated through a multiple regression equation. The results of multiple linear regression analysis can be seen as follows:

Table 4. Multiple Regression *R Square* Test Results

Model	*R*	*R Square*	*Adjusted R Square*	*Std. Error of the Estimate*
1	0,676	0,457	0,441	4,21848

Source: SPSS data (2025)

Based on the results of multiple regression testing presented in Table 15, the Adjusted R Square value of 0.457 indicates that 45.7% of the variation in the dependent variable, namely audit quality, can be explained by a combination of independent variables (independence and professional scepticism). This means that the regression model used has a very strong explanatory power. The remaining 54,3% is influenced by other variables not included in theodel, such as client pressure, workload, client's internal control system, and the quality of audit team communication.

Table 5. Multiple Regression F Test Results

Model		*Sum of Squares*	*df*	*Mean Square*	*F*	*Sig.*
1	*Regression*	1031,882	2	515,941	28,993	0,000
	Residual	1227,895	69	17,796		
	Total	2259,778	71			

Source: SPSS data (2025)

Table above shows that the calculated F value is 28,993 with a significance of 0.000 (<0.05). This shows that simultaneously, the variables of independence and professional scepticism together have a significant effect on audit quality. Thus, this regression model is feasible to use.

Table 6. Multiple Regression t Test Results

Model		*Unstandardized coefficients*		*Standardized coefficients*	*t*	*Sig.*
		B	*Std. Error*	Beta		
1	(Constant)	-2,934	5,662		-0,518	0,606
	Independensi	0,528	0,097	0,514	5,436	0,000
	Skeptisismen Profesional	0,359	0,115	0,295	3,118	0,003

Source: SPSS data (2025)

1) Independence has a t value of 5.436> t table 1.666 and sig 0.000 <0.050. This means that independence has a significant positive effect on audit quality. Thus, hypothesis H1 is supported.
2) Professional skepticism has a t value of 3.118> t table 1.666 and sig 0.003 <0.050. This means that professional skepticism has a positive effect on audit quality Hypothesis H2 is supported.

Table 7 . Moderated Regression t Test Results

Model		*Unstandardized coefficients*		*Standardized coefficients*	*t*	*Sig.*
		B	*Std. Error*	Beta		
1	(Constant)	15,964	2,714		5,882	0,000
	X1.Z	0,005	0,002	0,306	1,892	0,063
	X2.Z	0,006	0,002	0,400	2,469	0,016

Source: SPSS data (2025)

1) Interaction between Independence and Emotional Intelligence:
   The calculated t value of 1.892 is greater than the t table of 1.666, but the significance value of 0.063 is greater than 0.050. This means that Emotional Intelligence does not moderate the effect of Independence on audit quality. Thus, Hypothesis H3 is not supported. These results indicate that the effect of Independence on audit quality is direct and not influenced by the level of Emotional Intelligence of auditors. Auditor independence can still contribute to improving audit quality, even though auditors have different levels of Emotional Intelligence.
2) Interaction between Professional Skepticism and Emotional Intelligence:
   The calculated t value of 2.469 is greater than the t table of 1.666, and the significance value of 0.016 is less than 0.050. This means that Professional Skepticism has a positive and significant effect on audit quality. This shows that Hypothesis H4 which states that Emotional Intelligence moderates the effect of Professional Skepticism on audit quality is supported. Although the specific interaction model is not shown in the table above, the regression results show that Professional Skepticism has a significant effect on audit quality. The Professional Skepticism regression coefficient of 0.006 indicates a positive direction of influence. This indicates that Emotional Intelligence has the potential to strengthen the relationship between Professional Skepticism and audit quality. Auditors with good emotional intelligence can apply skepticism more effectively, objectively, and not excessively, thereby improving the quality of

the resulting audit.Emotional intelligence moderates the effect of Professional Skepticism on audit quality in a positive direction. Auditors with a high level of emotional intelligence are able to manage emotions, communicate effectively, and maintain professional relationships with clients. This helps auditors to be skeptical appropriately and professionally, which ultimately has an impact on improving audit quality.

Discussion

1. The Effect of Independence on Audit Quality
   Based on the results of the regression test, it shows that the independence variable has a positive and significant effect on audit quality. This is evidenced by the significance of 0.000 (<0.05) and the t value of 5.436 (> t table 1.666). Thus, hypothesis H1 in this study is accepted. These results indicate that the higher the level of independence possessed by the auditor, the higher the resulting audit quality. Auditors who have high independence are able to act objectively, impartially, and free from the influence of other parties in the audit decision-making process. This ability to be independent is very important to ensure that the resulting audit report truly reflects the actual financial condition, without bias or pressure from the client.
   This finding can be explained through attribution theory, which was proposed by Fritz Heider and developed by Bernard Weiner. This theory states that individuals tend to look for causes of behavior, both from within (internal) and from outside (external). In this context, independent auditors' behavior is influenced by internal attributions, such as professional commitment, personal integrity, and belief in the importance of honesty in reporting. Auditors who have strong perceptions of their moral and professional responsibilities will tend to determine that audit results depend on their own integrity, not external pressures. Such internal attributions reinforce consistent independent action, resulting in improved audit quality.
   In addition, auditors who perceive that audit quality depends on their own abilities and assertiveness (rather than on external situations or pressures), tend to be more conscientious in maintaining independence. This is a form of internal locus of control, which according to attribution theory, results in more responsible and high-quality professional behavior. This finding is also reinforced by previous research, such as Lestari and Fitriany (2021) and Herawati and Nurkholis (2022), which show that auditor independence has a significant positive relationship with audit quality. Thus, it can be concluded that the stronger the internal attribution that auditors have towards the importance of being independent, the higher the audit quality that can be produced. For this reason, it is necessary to strengthen professional values through ethics training and personal development of auditors that focus on strengthening integrity and internal responsibility.
2. The Effect of Professional Skepticism on Audit Quality
   The results of the regression analysis show that professional skepticism has a positive and significant effect on audit quality, with a calculated t value of 3.118 which is greater than the t table of 1.666, and a significance value of 0.003 which is smaller than 0.050. This means that the higher the level of professional skepticism the auditor has, the higher the resulting audit quality. This finding is in line with the normative view which states that professional skepticism is an important attitude to increase the objectivity and thoroughness of auditors in detecting errors and fraud. Auditors who have a good level of professional skepticism are able to maintain a vigilant and critical attitude without losing objectivity, so that they can produce high quality audits. These findings can be analyzed using Attribution Theory introduced by Heider (1958) and developed by Weiner (1986). This theory explains that individuals tend to look for the cause of an event or situation, and attribute it to internal (such as personal disposition) or external (such as environmental situation) factors. In the context of auditing, professional skepticism is a form of internal attribution, where auditors assess information based on personal perceptions of the

intentions and reliability of the audited party. Auditors who have a high level of skepticism but are able to make contextual judgments will be more cautious in evaluating audit evidence, without immediately drawing excessive negative conclusions. This affects the way auditors process and evaluate information, so that the resulting audit decisions are more objective, appropriate, and support good audit quality. Auditors who are able to practice professional skepticism in a balanced manner will be more skillful in detecting indications of error or fraud, while still considering evidence and rational explanations from clients. This finding is reinforced by some previous research results. Nelson (2009) explains that a healthy skeptical attitude allows auditors to be more careful in identifying dubious evidence, thereby improving the quality of professional judgment. Hurtt et al. (2013) in developing the professional skepticism model also emphasized that with adequate experience and training, auditors with a high level of skepticism can prioritize objective analysis of audit evidence, not just baseless doubts. Based on research by Muslim et al. (2020) and Ennar & Damak-Ayadi (2024), although there are conditions where professional skepticism does not always have a positive effect, in general, professional skepticism is still considered an important element in improving audit quality. Muslim et al. found that in situations of economic pressure and auditor-client relationships, maintained professional skepticism is still able to improve the quality of auditor judgments. Ennar & Damak-Ayadi also emphasized that auditors who are able to maintain a proportionally skeptical attitude will be more effective in dealing with various levels of audit risk, resulting in higher quality audit decisions. The characteristics of respondents in this study also support the explanation of why professional skepticism has a positive impact on audit quality. As many as 71% of respondents have 1-5 years of work experience, which shows that the majority are auditors who are still in the professional development stage. Even though they are young auditors, this is not necessarily a weakness, because auditors at this stage tend to have a high learning spirit, and are more open in applying audit procedures according to standards. In addition, 88% of respondents have an undergraduate educational background, which means they have a good foundation of knowledge regarding auditing principles, including the importance of professional skepticism. In addition, 47% of respondents are under 30 years old, which, despite being relatively young, can have flexible and adaptive cognitive abilities in processing audit information. This combination of work experience, education, and professional energy of young auditors supports the effective application of professional skepticism. Auditors in this category tend to view skepticism not as a requirement to doubt everything, but as a tool to critically, objectively, and proportionally examine evidence, thereby improving the quality of the resulting audit.

3. Discussion of the Moderating Effect of Emotional Intelligence

   In accordance with Attribution Theory, auditors' decisions and judgments are strongly influenced by internal factors such as personal values, attitudes, and perceptions. In this context, independence and professional skepticism are forms of internal attribution that underlie the professional behavior of auditors in carrying out their duties objectively and accountably. Independence is the attitude of auditors who are free from pressure from any party and able to maintain objectivity in all stages of the audit. Independent auditors are not influenced by personal relationships, economic interests, or pressure from clients, so they are better able to produce audit reports that are in accordance with actual conditions. Professional skepticism, on the other hand, reflects a critical attitude, does not easily believe, and always questions the audit evidence received. Auditors who have a high level of skepticism will be more careful in evaluating each piece of information, so that they are able to detect possible material misstatements more accurately (Nusa, 2021). However, the effect of independence and professional skepticism on audit quality in practice can be influenced by emotional intelligence, which in this study is tested as a moderating variable. Emotional intelligence plays a role in the auditor's ability to recognize, understand, and manage emotions of oneself and others, which is very important in maintaining a stable professional attitude when facing audit pressure in the field.

A. Moderation of Emotional Intelligence on the Relationship between Independence and Audit Quality
Based on the results of the interaction regression test, the t value is 1.892 and the significance is 0.063 (> 0.05). This means that emotional intelligence does not significantly moderate the effect of independence on audit quality. Thus, hypothesis H_3 is not supported. These results indicate that the effect of independence on audit quality is consistent, without being influenced by differences in the level of emotional intelligence of auditors. Independence as a professional principle seems to be deeply embedded in auditors and still plays a role in maintaining audit quality, regardless of the extent to which auditors are able to manage emotions. Based on attribution theory, this illustrates that auditors' independent behavior is based more on internal (dispositional) factors, such as integrity and ethical principles, and is not easily influenced by affective factors such as emotional intelligence. This finding also reinforces the idea that independence is a fundamental value in the auditing profession that auditors continue to exercise despite emotional pressures or social dynamics.

B. Moderation of Emotional Intelligence on the Relationship between Professional Skepticism and Audit Quality
In contrast, the interaction regression test results show that emotional intelligence moderates the relationship between professional skepticism and audit quality significantly, with a calculated t value of 2.469 and a significance of 0.016 (<0.05). Thus, hypothesis H_4 is supported. The positive interaction regression coefficient indicates that emotional intelligence strengthens the effect of professional skepticism on audit quality. This means that auditors with a high level of emotional intelligence are able to apply skepticism more proportionally and professionally, thereby increasing their effectiveness in detecting errors or fraud and producing higher quality audits. Within the framework of attribution theory, these results indicate that auditors do not only rely on skepticism as an internal disposition, but are also able to consider external factors such as client conditions or environmental pressures more wisely. With the ability to manage emotions, auditors can maintain a critical attitude without losing objectivity or getting caught up in emotional conflicts that are detrimental to the audit process. This finding is in line with the research of Kumalasari et al. (2020) and Silaen (2022) which show that emotional intelligence can function as a moderating variable that strengthens the effect of personal characteristics on audit quality. Auditors with high emotional intelligence are not only skeptical, but also able to convey findings effectively and maintain professional relationships with clients, so that the overall audit process runs better.

CONCLUSION

Based on the results of the research analysis and discussion, it can be concluded that emotional intelligence acts as a partial moderating variable in the relationship between professional scepticism and independence on audit quality. The detailed conclusions of the findings of this study are as follows:

H1: Independence affects Audit Quality

Independence is proven to have a positive and significant effect on audit quality, with a significance value of 0.000. Auditors who are able to maintain objectivity and are not affected by pressure from clients are better able to produce audit reports that are in accordance with actual conditions. Thus, hypothesis H1 is accepted.

H2: Professional Skepticism affects Audit Quality

Professional skepticism is proven to have a positive and significant effect on audit quality, with a significance value of 0.000. This shows that auditors who have a high level of skepticism, such as caution, vigilance, and a critical attitude in evaluating audit evidence, tend to produce more accurate and quality audits. Therefore, hypothesis H2 is accepted. H3: Emotional Intelligence moderates the effect of Independence on Audit Quality The interaction test results show that emotional intelligence does not moderate the effect of independence on audit quality significantly, with a significance value of 0.063 (> 0.05). This means that the effect of independence on audit quality is consistent, regardless of the level of emotional intelligence of auditors. Thus, hypothesis H3 is rejected.

H4: Emotional Intelligence moderates the effect of Professional Skepticism on Audit Quality

The interaction test results show that emotional intelligence moderates the effect of professional skepticism on audit quality significantly, with a significance value of 0.016 (<0.05). The positive interaction coefficient indicates that emotional intelligence strengthens the relationship between professional skepticism and audit quality. Auditors with high levels of emotional intelligence are able to apply skepticism more proportionally and professionally, thereby improving audit quality. Thus, hypothesis H4 is accepted.

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