



Do Personality Traits Predict Skepticism? Locus of Control Mediation in Public Audits

Victor Pattiasina¹
Khusnul Khotimah²
Nur Choirul Afif³
Amena Sibghatulla⁴

^{1,2}Accounting Department, Faculty of Economics and Business, Yapisi University, Indonesia

³Management Department, Faculty of Economics and Business, Universitas Jenderal Soedirman, Indonesia

⁴ Management Department, Faculty of Business and Management, Universiti Teknologi Mara, Malaysia
email: victorpattiasina6@gmail.com

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Abstract: This study examines the mediating role of locus of control in the relationship between openness, conscientiousness, and professional skepticism among public sector auditors at the Audit Board of the Republic of Indonesia (BPK RI) Representative Office of Papua Province. Using a quantitative explanatory design, data were collected through a survey questionnaire distributed to all 150 auditors using a saturated sampling approach, with 132 valid responses analyzed. The study employed SmartPLS 4 to test the measurement and structural models. The results indicate that openness and conscientiousness have positive and significant effects on professional skepticism. Both personality traits also positively influence locus of control, which in turn significantly affects professional skepticism. Furthermore, locus of control partially mediates the effects of openness and conscientiousness on professional skepticism. These findings suggest that auditors with stronger openness, conscientiousness, and internal locus of control tend to demonstrate a higher level of professional skepticism in conducting audits. The study contributes to the auditing literature by extending Social Cognitive Theory in explaining the psychological mechanism underlying skeptical judgment in the public sector audit context. Practically, the findings imply that audit institutions should strengthen auditors' psychological development through training, supervision, and recruitment policies that support adaptive personality traits and internal control orientation to improve audit quality and public accountability.

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INTRODUCTION

Auditors serve a vital function in upholding transparency and accountability in financial governance, particularly within the public sector. In Indonesia, the Supreme Audit Agency (Badan Pemeriksa Keuangan or BPK) holds the constitutional mandate to audit the management and accountability of state finances (Raba, 2017). To effectively fulfill this mandate, auditors must adhere to principles of professionalism, objectivity, and a healthy degree of skepticism toward the information they assess (Irwanda & Kuntadi, 2024). Professional skepticism is indispensable, as it equips auditors to critically

evaluate the veracity of financial information and to detect potential anomalies or fraudulent activities (Gustia, 2025).

Professional skepticism entails a critical and questioning mindset that enables auditors to rigorously assess audit evidence to ensure the reliability and completeness of financial disclosures (Rondonuwu et al., 2025). A deficiency in skepticism can undermine audit quality, particularly given that auditors serve as gatekeepers for the interests of external stakeholders (Yahya et al., 2021). Insufficient skepticism may result in undetected material misstatements or fraud, thereby compromising the credibility of audit outcomes. It is thus imperative that auditors maintain a skeptical stance, continuously seeking robust, corroborative evidence before accepting client assertions (Marhamah & Putra, 2023).

According to data from Indonesian Corruption Watch (ICW), 444 corruption cases—resulting in estimated state losses of IDR 18.6 trillion—were prosecuted by law enforcement agencies. In this context, Jayapura City notably received an Unqualified Opinion (Wajar Tanpa Pengecualian or WTP) for the seventh time on its 2021 Regional Government Financial Report (Laporan Keuangan Pemerintah Daerah or LKPD) issued by the BPK. However, the audit identified critical issues, including the absence of a proper consolidation process in financial reporting (Nakiya et al., 2023). Such findings highlight the necessity of this research, especially in regions where public financial management remains vulnerable.

In regions like Papua Province, where systemic challenges in financial governance persist, audits demand not only technical competence but also elevated levels of professionalism and skepticism. Prior research has demonstrated that both ethical standards and auditor competence significantly influence professional skepticism (Ziah & Kuntadi, 2023). Among the factors contributing to skepticism are individual personality traits, notably openness to experience and conscientiousness—both of which have been linked to the quality of professional skepticism (Yahya et al., 2021).

Openness is characterized by intellectual curiosity, creativity, and receptiveness to novel experiences and ideas (Khusnah, 2020). Auditors who exhibit high levels of openness are generally more adaptable to technological changes and evolving audit methodologies. Conversely, conscientiousness reflects traits such as self-discipline, careful planning, and meticulous attention to detail (Setiyaningrum, 2024). Auditors with this trait tend to follow audit procedures rigorously, exercise prudence in decision-making, and are less prone to oversight, thereby reinforcing their skeptical outlook (Pitria, 2024).

Foundational studies by Barrick and Mount (1991), as well as McCrae and Costa (1997), affirm the positive relationship between these personality dimensions and job performance, including in auditing contexts. Auditors embodying both openness and conscientiousness are more adept at navigating dynamic audit environments and critically evaluating audit evidence, enhancing the quality of professional skepticism. This is further corroborated by Yahya et al. (2021), who emphasize the significance of these traits in fostering independence and enhancing skeptical judgment.

While previous research Yahya et al. (2021) explored the relationship between openness, conscientiousness, and professional skepticism—with independence as a mediating factor—further investigation is warranted to examine alternative mediators. To advance this line of inquiry, the present study introduces locus of control as a potential mediating variable, thereby extending the existing literature.

Locus of control refers to the extent to which individuals believe they have agency over life outcomes (Dana et al., 2019). It captures the degree to which one attributes events to internal factors (e.g., effort and ability) versus external circumstances (Husin et al., 2023). Empirical evidence suggests that locus of control positively influences audit quality, as auditors with a strong internal locus tend to be more proactive and responsible in their roles (Aziza et al., 2024). Nonetheless, findings remain inconclusive; Rofingatun et al. (2022), for instance, found no significant relationship between locus of control and professional skepticism, revealing a potential research gap.

Previous studies have predominantly focused on the direct relationship between auditor characteristics and professional skepticism, often neglecting the potential mediating influence of psychological constructs such as locus of control. Incorporating locus of control as a mediating variable offers a more nuanced and comprehensive understanding of the internal psychological mechanisms that shape auditors' professional attitudes and decision-making processes. Accordingly, the primary objective of this study is to examine the mediating role of locus of control in the relationship between auditor

personality traits (specifically openness and conscientiousness) and professional skepticism, with a focus on auditors employed by the Supreme Audit Agency (BPK) in Papua Province. To achieve this, the study adopts a quantitative research approach, enabling the systematic and objective analysis of the relationships among the variables under investigation.

This study highlights the importance of understanding internal psychological factors, such as locus of control, in enhancing auditors' professional skepticism. Audit institutions, particularly BPK Papua, can use these findings to design recruitment, training, and development programs that not only consider technical skills but also psychological traits. By fostering internal locus of control among auditors, organizations may strengthen skeptical attitudes and ultimately improve audit quality and integrity.

Unlike prior studies that primarily examined the direct effects of personality traits on auditors' professional skepticism or used independence as a mediating variable, this study introduces locus of control as a psychological mediator to explain how personality traits are translated into skeptical professional judgment. This extension is important because professional skepticism is not solely shaped by technical competence, but also by internal cognitive beliefs regarding personal control over outcomes. Therefore, this study contributes by integrating personality traits, locus of control, and professional skepticism within the framework of Social Cognitive Theory in the context of public sector auditing

LITERATURE REVIEW AND HYPOTHESES

This section reviews the theoretical and empirical literature related to openness, conscientiousness, locus of control, and professional skepticism, and develops the research hypotheses based on Social Cognitive Theory. This study is grounded in Social Cognitive Theory (SCT), originally developed by Bandura (1986), which offers a robust framework for understanding how individuals acquire and regulate behavior through dynamic interactions between personal, behavioral, and environmental factors. Central to this theory is the notion that behavior is not solely shaped by external reinforcement or punishment, but also significantly influenced by internal cognitive processes—particularly self-efficacy, or the belief in one's capacity to perform tasks and achieve goals. Self-efficacy serves as a critical driver of motivation, decision-making, and behavioral regulation.

Social Cognitive Theory comprises three interrelated components: (1) observational learning, through which individuals acquire new behaviors by observing others; (2) self-regulation, the capacity to control one's own actions and responses; and (3) self-efficacy, which underpins individuals' confidence in executing actions required to manage prospective situations. These components collectively explain how individuals process information, form judgments, and adapt their behavior in complex professional contexts.

In the context of this study, Social Cognitive Theory provides a theoretical foundation for examining how personality traits (e.g., openness and conscientiousness) and psychological constructs (e.g., locus of control) interact to influence professional skepticism among auditors. The theory not only facilitates the identification of relationships between these variables but also elucidates the psychological mechanisms—such as internal motivation and cognitive appraisal—that underlie auditors' professional judgments and behaviors. Consequently, SCT is instrumental in supporting the hypothesized mediating role of locus of control in the relationship between auditor characteristics and professional skepticism.

Openness

Openness is one of the five major dimensions in the Big Five Personality Traits and is also related to the Theory of Planned Behavior (TPB), which considers personality traits as background factors influencing intention and behavior. This trait reflects an individual's receptiveness to new experiences, intellectual curiosity, imagination, and a preference for variety and novelty (Oktafiana & Chariri, 2025). Individuals high in openness tend to seek intellectual growth and adapt more easily to change. According to Woo et al. (2014), openness comprises six key dimensions, namely Intellectual Efficiency, Ingenuity, Curiosity, Aesthetics, Tolerance, Depth.

Recent auditing literature increasingly recognizes that personality traits are relevant to audit judgment and behavior. Openness is associated with curiosity, intellectual flexibility, receptiveness to new information, and the willingness to consider alternative explanations when evaluating evidence. In auditing settings, these attributes are important because auditors frequently face ambiguous evidence and high judgment complexity. Recent studies show that auditors' personality profiles influence skepticism-related judgments and audit behavior, while research on the auditing profession also indicates meaningful variation in openness across auditors and firm contexts. These findings reinforce the relevance of openness as a personal factor that can shape skeptical inquiry and evidence evaluation in audit engagements (Asare et al., 2024; Noegroho et al., 2025)

Conscientiousness

Conscientiousness, another dimension of the Big Five model, reflects an individual's propensity for self-discipline, organization, goal orientation, and the ability to control impulses in accordance with long-term goals. It encompasses adherence to norms, reliability, and a strong sense of duty and responsibility (Agos et al., 2021). Individuals with high conscientiousness tend to be methodical, diligent, and cautious in their decision-making. Furnham and Cheng (2024) identify three primary dimensions of conscientiousness, namely Demographic Factors, Social Factors, and Psychological Factors. In the auditing context, conscientiousness functions as a vital personal factor that influences how auditors regulate attention and process evidence. Auditors exhibiting this trait tend to follow audit procedures rigorously, exercise prudence, and are less prone to oversight due to their meticulous attention to detail (Setiyaningrum, 2024; Pitria, 2024). Driven by high levels of self-regulation, conscientious auditors are expected to perform tasks with greater diligence, thoroughly verify evidence, and question inconsistencies in financial records, which inherently reinforces their structured approach to professional skepticism (Affandi, 2024; Rusyanti, 2010; Saraswati & Latrini, 2023).

Locus of Control

Locus of control refers to an individual's perception regarding the extent to which they believe they have control over life events and outcomes. Individuals with an internal locus of control attribute their successes or failures to their own efforts, decisions, and abilities (Husin et al., 2023), while those with an external locus of control tend to attribute outcomes to external forces such as fate, luck, or powerful others (Rofingatun et al., 2022). Cleveland and Kalamas (2014) identify two primary contextual influences on locus of control, namely Social Environment and Physical Environment. In the context of auditing, locus of control plays a critical role in shaping an auditor's skeptical judgment. An internal locus of control encourages auditors to exhibit greater initiative, accountability, critical thinking, and independent decision-making, as they perceive audit outcomes as a direct result of their own actions and proactive efforts (Putra & Wilasittha, 2024; Johari et al., 2022). Conversely, auditors with a dominant external locus may rely more heavily on clients' assertions or circumstantial factors, which can potentially undermine their level of professional skepticism (Shaub et al., 1993; Soedarwati et al., 2024).

Professional Skepticism

According to Public Sector Auditing Standard (PSA) No. 04, SA Section 230.06, professional skepticism is defined as an auditor's critical and questioning attitude during the audit process, particularly in evaluating the reliability and sufficiency of audit evidence. The International Federation of Accountants (IFAC) further elaborates that professional skepticism entails being alert to conditions that may indicate misstatements due to error or fraud and critically assessing audit evidence in light of applicable auditing standards and governmental principles.

Recent literature views professional skepticism not merely as an individual attitude, but also as a dynamic process enacted in practice through sensemaking, critical inquiry, and evaluation of conflicting cues. Contemporary studies show that professional skepticism is influenced by behavioral intentions, organizational reinforcement, and cognitive bias awareness. This indicates that professional skepticism is both a psychological disposition and a professional practice that must be actively supported through

supervisory, organizational, and training mechanisms (Brazel et al., 2025; Cruz et al., 2020; De Klerk et al., 2025; Xu & Yang, 2025; Xu et al., 2023).

Hurt (2010) identifies key factors influencing professional skepticism, including Auditor Experience, Educational Background and Professional Independence. Maintaining a high level of professional skepticism is essential in ensuring the quality and credibility of audit findings, particularly in high-risk or complex auditing environments.

The Effect of Openness on Professional Skepticism

From the perspective of Social Cognitive Theory, individual behavior is shaped by reciprocal interactions between personal factors, cognition, and environmental demands. In the audit context, openness and conscientiousness function as personal factors that influence how auditors regulate attention, process evidence, and maintain a questioning mindset when evaluating audit assertions.

Professional skepticism is a fundamental attribute for auditors, enabling them to perform their responsibilities with objectivity and critical thinking (Azizah, 2025). Auditors must maintain a questioning mindset, particularly when assessing financial statements that may be subject to manipulation. This study posits that auditors with high openness to experience are more likely to demonstrate elevated levels of professional skepticism (Wibowo et al., 2022).

According to Social Cognitive Theory (Bandura, 1986), individuals with high levels of openness possess stronger self-regulation capabilities in processing complex information, which enhances their skeptical judgment (Fajar, 2020; Pitria, 2024). These auditors are also more inclined to engage in analytical review, assess alternative perspectives, and remain objective in forming audit opinions (Rizki, 2024). While some research (e.g., Chen et al., 2023) found no significant relationship between openness and audit quality, other studies (Janssen et al., 2021; Sajadi et al., 2022) report a positive association between openness and professional skepticism. Additionally, individuals high in openness tend to exhibit higher ethical compliance (Rahimi et al., 2024) and are more likely to probe deeper when audit irregularities are suspected (Putra & Wilasittha, 2024).

H1: Openness has a positive effect on professional skepticism.

The Effect of Conscientiousness on Professional Skepticism

Conscientiousness, as a dimension of the Big Five personality model, reflects the tendency to be disciplined, organized, and responsible. These characteristics align closely with the skeptical attitude required of auditors (Affandi, 2024). Auditors exhibiting high conscientiousness are expected to perform tasks with greater diligence and care, thoroughly verify evidence, and question inconsistencies in financial records (Saragih, 2024).

Social Cognitive Theory (Bandura, 1986) supports this by emphasizing that individual behavior results from interactions between cognitive, environmental, and behavioral influences. Conscientious individuals exhibit high levels of self-regulation, which helps them maintain a structured, professional approach to skepticism (Rusyanti, 2010; Saraswati & Latrini, 2023). Empirical evidence from Hardies et al. (2024) and Janssen et al. (2021) confirms the positive relationship between conscientiousness and professional skepticism. While Chen et al. (2023) found no mediating effect of skepticism between conscientiousness and audit quality, other studies (Samagaio & Felício, 2022) support its direct effect.

H2: Conscientiousness has a positive effect on professional skepticism.

The Effect of Openness on Locus of Control

Openness to experience is associated with a higher capacity for adaptability and self-directed behavior (Saraswati & Latrini, 2023). According to Social Cognitive Theory, individuals' behavior is shaped by cognitive and environmental interactions. Openness, characterized by creativity, flexibility, and intellectual curiosity, may influence an individual's perception of control over life outcomes—key components of an internal locus of control (Tambunan, 2021).

Studies by Filipiak and Łubianka (2024), Nuuyoma (2001), and McCrae and Costa (1987) have shown that individuals with high levels of openness are more confident and self-reliant, contributing to an internal locus of control. Furthermore, openness fosters adaptability in complex audit situations, further reinforcing self-efficacy and perceived control (McFadden, 1999).

H3: Openness has a positive effect on locus of control.

The Effect of Conscientiousness on Locus of Control

Social Cognitive Theory suggests that cognitive self-regulation and self-belief are formed through the interaction of personal dispositions and experience. Therefore, personality traits such as openness and conscientiousness are expected to shape auditors' beliefs about whether outcomes depend on their own actions, namely locus of control.

Conscientiousness reflects structured, goal-oriented behavior, which is associated with internalized responsibility for outcomes (Al-Furqon et al., 2023). Social Cognitive Theory (Bandura, 1986) supports this association by emphasizing the role of self-efficacy—individuals' beliefs in their ability to influence outcomes—in shaping locus of control. Several studies (Barrick & Mount, 1991; Judge & Bono, 2001; DeNeve & Cooper, 1998) have found conscientiousness to be a significant predictor of internal locus of control. Individuals high in conscientiousness tend to believe their actions directly affect results, leading to increased accountability and autonomy in decision-making (Pohan, 2024).

H4: Conscientiousness has a positive effect on locus of control.

The Effect of Locus of Control on Professional Skepticism

Locus of control plays a key role in shaping auditors' skeptical judgment. Auditors with an internal locus of control believe outcomes are influenced by their own actions and efforts, which encourages accountability, critical thinking, and independent decision-making—core elements of professional skepticism (Putra & Wilasitha, 2024; Johari et al., 2022). Conversely, those with an external locus may rely more on others' judgments or circumstantial factors, potentially undermining skepticism (Shaub et al., 1993; Soedarwati et al., 2024). Although some studies (e.g., Rofingatun et al., 2022; Parluhutan et al., 2022) found no significant relationship between locus of control and skepticism, other research (Prasetyo, 2010; Yulianto et al., 2025) indicates that internal control beliefs foster more critical and skeptical audit practices.

H5: Locus of control has a positive effect on professional skepticism.

The Mediating Role of Locus of Control in the Relationship Between Openness and Professional Skepticism

Under Social Cognitive Theory, individuals with stronger self-regulatory beliefs are more likely to act independently and evaluate information critically. Thus, auditors with a stronger internal locus of control are expected to demonstrate higher professional skepticism.

Locus of control is posited as a psychological mechanism linking openness and professional skepticism. Auditors high in openness tend to exhibit greater curiosity, innovation, and independence—traits that foster an internal locus of control (Spector, 1988). This internal control belief, in turn, enhances the likelihood that auditors will question audit evidence and seek justification before drawing conclusions (Nirwani, 2024). Studies by Judge and Bono (2001) and Yahya et al. (2021) support the mediating effect of internal locus of control, suggesting that openness leads to enhanced skepticism via increased self-efficacy and perceived control over audit outcomes.

H6: Locus of control mediates the relationship between openness and auditors' professional skepticism.

The Mediating Role of Locus of Control in the Relationship Between Conscientiousness and Professional Skepticism

Social Cognitive Theory also explains that personal traits influence behavior indirectly through cognitive mechanisms. In this study, locus of control represents the internal cognitive mechanism through which personality traits are translated into skeptical professional judgment.

Conscientious individuals exhibit discipline, persistence, and a strong sense of responsibility, traits that contribute to the development of an internal locus of control (Rachman, 2022). According to Social Cognitive Theory, this internal control orientation enhances self-efficacy and reinforces the skeptical mindset essential for auditors (Mellers et al., 1998; Samagaio & Felício, 2022). Evidence from Yahya et al. (2021) further supports the notion that locus of control mediates the relationship between conscientiousness and professional skepticism by fostering belief in personal responsibility and independence.

H7: Locus of control mediates the relationship between conscientiousness and auditors' professional skepticism.

METHODS

Research Design, Population, and Sample

This study employed an explanatory research design with a quantitative approach to examine the mediating effect of locus of control in the relationship between auditor personality traits (openness and conscientiousness) and professional skepticism. The population consisted of all auditors working at the Supreme Audit Agency (BPK) Representative Office of Papua Province. The study utilized a saturated sampling (census) technique, meaning the entire population of 150 auditors was included as the target respondents.

Data Collection

Data were collected primarily through the distribution of survey questionnaires to the target respondents. Of the 150 distributed questionnaires, 132 were returned, fully completed, and deemed valid for analysis. This resulted in a high effective response rate of 88%, which provides a robust dataset for structural equation modeling.

Operational Definition and Variable Measurement

All constructs in this study were measured using established instruments adapted to the public sector auditing context. The questionnaire items were rated on a five-point Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree). The operational definitions and measurements are as follows: Professional Skepticism (Y): This dependent variable reflects the auditor's questioning mind and critical assessment of audit evidence. It was measured using the Self-Reported Skepticism Scale developed by Hurr (2010). Openness (X1) and Conscientiousness (X2): These independent variables represent the personality traits of the auditors. They were assessed using the Big Five Inventory (BFI) developed by Kang et al. (2024). Locus of Control (M): This mediating variable captures the auditors' beliefs regarding control over their outcomes. It was measured using Rotter's Locus of Control Scale (Rotter, 1996), which evaluates internal versus external control beliefs.

Instrument Testing (Measurement Model / Outer Model)

Before testing the structural relationships, the measurement instruments were evaluated for construct validity and reliability using SmartPLS 4. Validity test, construct validity was established through Convergent Validity and Discriminant Validity. Convergent validity was confirmed by ensuring that the outer loadings of all indicators were ≥ 0.70 and the Average Variance Extracted (AVE) values exceeded 0.50. Discriminant validity was met by ensuring the AVE value for each variable was greater than its correlation with other constructs. Reliability test, internal consistency reliability was evaluated using

Cronbach’s alpha and Composite Reliability (CR) metrics. Constructs with values > 0.70 were considered highly reliable and acceptable for further analysis.

Assumption Testing

Because this study utilized Variance-Based Structural Equation Modeling (PLS-SEM), strict parametric assumptions—such as the assumption of multivariate normality typically required in covariance-based SEM—are not required. However, to fulfill the predictive and structural assumptions of PLS-SEM, the model was evaluated using the Stone-Geisser Q-square (Q²) to determine predictive relevance, ensuring that the model accurately predicts the data points of indicators.

Data Analysis (Structural Model / Inner Model)

The complete data analysis was conducted using Partial Least Squares Structural Equation Modeling (PLS-SEM) via SmartPLS 4 software. The structural model (inner model) evaluation and hypothesis testing consisted of the following steps: R-Square (R²) Test: Employed to measure the proportion of variance in the dependent variables (Locus of Control and Professional Skepticism) that could be explained by the independent variables. An R² value closer to 1 indicates stronger explanatory power. Hypothesis Testing (t-Test): To assess the significance of both the direct and indirect (mediating) effects, a non-parametric bootstrapping procedure was performed. This generated the path coefficients, t-statistics, and p-values. A hypothesis is supported and deemed statistically significant if the generated p-value is < 0.05 and the t-statistic exceeds the critical threshold of 1.96.

RESULTS AND DISCUSSION

Convergent Validity

Convergent validity assesses the extent to which indicators of a specific construct are correlated and measure the same underlying concept. In PLS-SEM, this is evaluated by examining the outer loadings of each indicator on its respective construct. Indicators with a loading value ≥ 0.70 are considered to have strong convergent validity. Loadings between 0.50 and 0.70 are deemed acceptable for exploratory research, particularly in early stages of scale development (Hair et al., 2017).

In this study, most indicators demonstrate acceptable levels of convergent validity, indicating that the observed variables reliably measure the intended latent constructs.

Table 1. Results of Convergent Validity Testing

Variable	Indicator	Outer Loading	Note
(M) Locus Of Control	LOC1	0.846	Valid
	LOC2	0.797	Valid
	LOC3	0.866	Valid
	LOC4	0.860	Valid
	LOC5	0.825	Valid
	LOC6	0.848	Valid
	LOC7	0.807	Valid
	LOC8	0.855	Valid
	LOC9	0.754	Valid
	LOC10	0.729	Valid
	LOC11	0.796	Valid
	LOC12	0.753	Valid
(X1) Openness	OPS1	0.868	Valid

Variable	Indicator	Outer Loading	Note
(X2) Conscientiousness	OPS2	0.864	Valid
	OPS3	0.772	Valid
	OPS4	0.753	Valid
	OPS5	0.863	Valid
	OPS6	0.778	Valid
	OPS7	0.872	Valid
	OPS8	0.800	Valid
	OPS9	0.865	Valid
	OPS10	0.888	Valid
	OPS11	0.857	Valid
(Y) Professional Skepticism	OPS12	0.867	Valid
	CON1	0.812	Valid
	CON2	0.814	Valid
	CON3	0.834	Valid
	CON4	0.858	Valid
	CON5	0.851	Valid
	CON6	0.879	Valid
	CON7	0.861	Valid
	CON8	0.862	Valid
	CON9	0.772	Valid
	CON10	0.798	Valid
	PS1	0.808	Valid
	PS2	0.802	Valid
	PS3	0.770	Valid
	PS4	0.715	Valid
	PS5	0.795	Valid

Source: Data processed December 2025

Based on the table above, it can be seen that the loading factor value of all question items is > 0.70 , so it can be concluded that all question items are declared convergently valid.

Discriminant Validity

Another method for assessing discriminant validity is to observe the AVE (average variance extracted) value for each construct.

Table 2. AVE Value

Variable	Average variance extracted (AVE)	Note
(M) Locus Of Control	0.671	Valid
(X1) Openness	0.725	Valid
(X2) Conscientiousness	0.691	Valid
(Y) Professional Skepticism	0.616	Valid

Source: Data processed December 2025

Based on the table above, it is seen that the AVE value for each variable is greater than the correlation between the construct and other constructs. Therefore, it can be concluded that all variables are valid discriminants.

Reliability Test

Composite reliability of a construct can be evaluated using two measures: internal consistency and Cronbach's Alpha (Ghozali, 2008). The Cronbach's alpha and composite reliability values for all variables were each >0.70, indicating that all variables used in this study met adequate reliability criteria.

Table 3. Internal Consistency

Variable	Cronbach's alpha	Composite reliability (rho_c)	Note
Locus Of Control	0.955	0.961	Reliable
Openness	0.966	0.969	Reliable
Conscientiousness	0.950	0.957	Reliable
Professional Skepticism	0.844	0.889	Reliable

Source: Data processed December 2025

Measurement Model (Inner Model)

The structural model (inner model) was tested by examining the R-squared (R²) value for the dependent variable and the Stone-Geisser Q-square (Q²) for predictive relevance. Hypothesis testing was performed using the t-test and the significance value of the structural path parameter coefficients, using a bootstrapping procedure. The R-squared (R²) values for the dependent variables from the PLS analysis are shown in the table below.

Table 4. R-Square Value

	R-square	R-square adjusted
Locus Of Control	0.429	0.421
Professional Skepticism	0.627	0.618

Source: Data processed December 2025

The adjusted R-square value for the Locus of Control variable is 0.421, indicating that Openness and Conscientiousness explained 42.1% of the variance in Locus of Control. Therefore, the model is considered moderate. Meanwhile, the adjusted R-square value for the professional skepticism variable is 0.618, indicating that Openness, Conscientiousness, and Locus of Control explained 61.8% of the variance in Professional Skepticism. Therefore, the model is considered strong.

Research Hypothesis Testing Results

The results of this research hypothesis testing are presented in two stages: 1) testing direct and indirect relationship patterns, and 2) testing moderation patterns. A description of the two hypothesis testing models is shown in Figure 1 below.

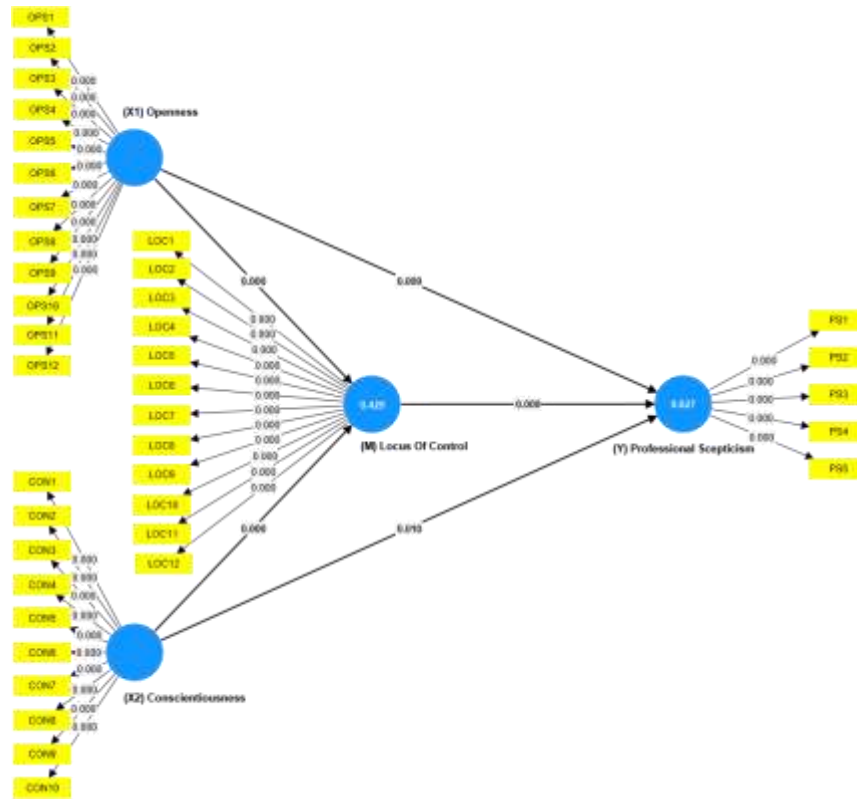


Figure 1. Structural Model Path Diagram

Table 5. Effect Size

	Locus Of Control	Professional Skepticism
Openness	0.219	0.231
Conscientiousness	0.230	0.105
Locus Of Control		0.206

Source: Data processed December 2025

The analysis results show that the effect size of Openness on Locus of Control is 0.219, which is considered a moderate influence. This indicates that Openness has a significant impact on shaping an individual's Locus of Control. Similarly, the effect of Openness on Professional Skepticism, at 0.231, is also considered moderate, indicating that openness to new experiences can strengthen professional skepticism.

Conversely, the effect of Conscientiousness on Locus of Control, at 0.230, is also considered moderate, indicating that Conscientiousness plays a significant role in shaping an individual's Locus of Control. However, the effect of Conscientiousness on Professional Skepticism is only 0.105, which is considered weak, indicating that while Conscientiousness plays a role, its influence on professional skepticism is less significant.

Finally, the effect of Locus of Control on Professional Skepticism is 0.206, which is also considered moderate, confirming that Locus of Control plays a significant role in strengthening professional skepticism. Overall, the results of this study indicate that Openness has a stronger influence on Locus of Control and Professional Skepticism compared to Conscientiousness, which has a weaker influence on Professional Skepticism.

Table 6. Hypothesis Testing Results

Path	Path of Coefficient	T statistics	P values
Openness ->Locus Of Control	0.387	4.506	0.000
Openness ->Professional Skepticism	0.355	5.496	0.000
Conscientiousness ->Locus Of Control	0.396	4.920	0.000
Conscientiousness ->Professional Skepticism	0.240	2.582	0.010
Locus Of Control -> Professional Skepticism	0.367	3.961	0.000
Openness ->Locus Of Control ->Professional Skepticism	0.142	2.541	0.011
Conscientiousness ->Locus Of Control ->Professional Skepticism	0.145	3.156	0.002

Source: Data processed December 2025

Based on the results of path analysis, Openness was found to have a positive effect on Locus of Control, with a path coefficient of 0.387 (p-value = 0.000). This suggests that higher levels of Openness are associated with an increased internal Locus of Control. The p-value of 0.000 (< 0.05) confirms that this relationship is statistically significant, thereby supporting hypothesis H3. Openness also exhibited a positive and significant effect on Professional Skepticism (path coefficient = 0.355; p-value = 0.000 < 0.05), indicating that greater Openness leads to higher levels of Professional Skepticism among auditors. Consequently, hypothesis H1 is accepted.

Similarly, conscientiousness demonstrated a positive and significant effect on Locus of Control (path coefficient = 0.396; p-value = 0.000 < 0.05), indicating that individuals with higher Conscientiousness tend to possess a stronger internal Locus of Control. This supports hypothesis H4. Conscientiousness also had a positive effect on Professional Skepticism, with a path coefficient of 0.240 (p-value = 0.010 < 0.05), suggesting that conscientious individuals are more likely to exhibit a skeptical attitude in professional contexts. Thus, hypothesis H2 is accepted.

Locus of Control itself showed a significant positive effect on Professional Skepticism (path coefficient = 0.367; p-value = 0.000 < 0.05), indicating that auditors with a strong internal Locus of Control tend to be more skeptical in evaluating audit findings. This supports hypothesis H5. Furthermore, openness was found to influence Professional Skepticism indirectly through Locus of Control (path coefficient = 0.142; p-value = 0.011 < 0.05), confirming the mediating role of Locus of Control and supporting hypothesis H6.

Finally, conscientiousness also influenced Professional Skepticism via Locus of Control (path coefficient = 0.145; p-value = 0.002 < 0.05), further confirming the mediating function of Locus of Control and supporting hypothesis H7. In summary, these findings provide robust evidence that both Openness and Conscientiousness significantly affect Professional Skepticism, both directly and indirectly through the mediating role of Locus of Control.

The Effect of Openness on Professional Skepticism

The analysis reveals that Openness exerts a positive and significant effect on auditors' professional skepticism, with a path coefficient of 0.355 (p = 0.000). This result suggests that auditors with higher levels of Openness exhibit a more optimal professional skepticism. From the perspective of social cognitive theory (Bandura, 1986), individuals high in Openness tend to embrace new experiences and process complex information more readily. In the auditing context, such individuals are more inclined to question, critically analyze findings, and seek corroborative evidence when evaluating potential misstatements or fraud. This aligns with the fundamental principle of professional skepticism, which emphasizes objective and independent assessment of audit evidence.

These findings are consistent with prior studies (Hardies et al., 2024; Sajadi et al., 2022; Rahimi et al., 2024; Samagaio & Felício, 2022; Javadi, 2024), which found that Openness correlates positively with elements of professional skepticism, including knowledge-seeking, autonomy, interpersonal understanding, and ethical compliance. However, they contrast with Chen et al. (2023), who reported no direct effect of

Openness on audit quality. Overall, the evidence underscores that Openness is not merely a passive personality trait but a driver of critical, independent judgment in auditing.

The Effect of Conscientiousness on Professional Skepticism

The results indicate that Conscientiousness has a positive and significant effect on professional skepticism, with a path coefficient of 0.240 ($p = 0.010$). This implies that highly conscientious auditors tend to apply professional skepticism more effectively. According to social cognitive theory (Bandura, 1986), conscientious individuals display discipline, responsibility, and goal orientation, which strengthen their ability to critically assess audit evidence. Team environments that promote critical thinking and knowledge sharing can further reinforce this trait. This finding aligns with studies by Hardies et al. (2024) and Samagaio and Felício (2022), which highlight the role of personality traits, including Conscientiousness, in fostering skepticism. Conversely, Chen et al. (2023) found no mediating role of professional skepticism between Conscientiousness and audit quality. Nonetheless, the present findings emphasize Conscientiousness as a key internal factor in resisting bias, managing pressure, and upholding audit quality standards.

The Effect of Openness on Locus of Control

The analysis shows that Openness positively and significantly influences Locus of Control, with a path coefficient of 0.387 ($p = 0.000$). Auditors high in Openness are more likely to adopt an internal Locus of Control, believing they can influence outcomes through personal effort and adaptability. This is consistent with social cognitive theory (Bandura, 1986), which posits that openness to experience enhances self-efficacy and the belief in one's ability to control outcomes, especially in dynamic environments. In the auditing context, auditors who are receptive to new methodologies, intellectual challenges, and complex problem-solving tend to feel more capable of navigating ambiguous audit findings. Instead of feeling controlled by external constraints, their intellectual flexibility fosters a strong sense of personal agency. Empirical evidence supports this link (Nuuyoma, 2001; McCrae & Costa, 1987; Spector, 1982; Barrick et al., 2013; Mosing, 2012), demonstrating that openness equips professionals with the proactive mindset necessary to internalize control over their responsibilities, although Filipiak and Łubianka (2024) reported gender-based variations in the strength of this relationship.

The Effect of Conscientiousness on Locus of Control

Conscientiousness also shows a positive and significant effect on Locus of Control, with a path coefficient of 0.396 ($p = 0.000$). Conscientious individuals typically believe that outcomes result from personal effort, discipline, and strategic planning rather than luck or fate. Social cognitive theory (Bandura, 1986) supports this link, emphasizing the role of internal personality factors in shaping self-regulatory beliefs. For public sector auditors, conscientiousness translates into strict adherence to audit procedures, cautious decision-making, and meticulous attention to detail. Because they approach tasks methodically, these auditors inherently develop a stronger internal locus of control; they clearly see the direct correlation between their rigorous efforts and the quality of their audit outcomes. Previous studies (Barrick & Mount, 1991; Judge & Bono, 2001; DeNeve & Cooper, 1998; Haywood & Mason, 2023; McGee & McGe, 2016) corroborate this strong association, establishing that the structured and responsible nature of conscientious individuals naturally reinforces their self-efficacy and perceived control over their professional environment.

The Effect of Locus of Control on Professional Skepticism

Locus of Control significantly and positively affects professional skepticism, with a path coefficient of 0.367 ($p = 0.000$). Auditors with an internal Locus of Control are more likely to scrutinize information critically and proactively verify audit evidence. In line with social cognitive theory, such individuals attribute outcomes to their own personal decisions and efforts, which inherently motivates them to maintain objectivity and challenge unsubstantiated client assertions. They do not passively accept information at face value because they feel personally accountable for the audit's integrity. This internal drive prevents them

from relying heavily on circumstantial factors or external pressures, thereby elevating their skeptical judgment. These results are robustly supported by Hamshari et al. (2021), Putra (2019), and Johari et al. (2022), highlighting that internal control beliefs foster more critical audit practices, though some other studies (Rofingatun et al., 2022; Parluhutan et al., 2022) found no significant relationship.

Mediation Effect: Locus of Control Between Openness and Professional Skepticism

Professional Skepticism The mediation analysis indicates that Locus of Control significantly mediates the relationship between Openness and Professional Skepticism (path coefficient = 0.142, $p = 0.011$). This suggests that higher Openness fosters a stronger internal Locus of Control, which in turn enhances professional skepticism. Openness alone provides the intellectual curiosity and flexibility to consider alternative explanations, but it is the internal Locus of Control that translates this trait into active skeptical behavior. Through the lens of social cognitive theory, auditors who are open to experience develop strong self-regulatory beliefs, empowering them to act independently and question anomalies with confidence. Prior studies (Judge & Bono, 2001; Spector, 1988; Xu, 2023; Yahya et al., 2021) support this indirect relationship, demonstrating that openness leads to enhanced skepticism via increased self-efficacy and perceived control over audit outcomes, although Chen et al. (2023) reported no significant effect.

Mediation Effect: Locus of Control Between Conscientiousness and Professional Skepticism

Similarly, Locus of Control mediates the relationship between Conscientiousness and Professional Skepticism (path coefficient = 0.145, $p = 0.002$). Conscientious individuals who possess a strong internal Locus of Control are significantly more likely to critically assess information and uphold rigorous professional standards. Social cognitive theory explains that personal traits influence behavior indirectly through internal cognitive mechanisms. In this context, conscientiousness provides the discipline, persistence, and sense of duty, which cultivates a strong internal locus of control. This internalized responsibility then acts as a catalyst, reinforcing the auditor's resolve to thoroughly evaluate evidence and maintain a skeptical mindset, rather than yielding to time pressures or client persuasion. This mediation highlights how structured personality traits are actualized into professional skepticism, consistent with findings by Mellers et al. (1998), Chen et al. (2023), and Yahya et al. (2021).

CONCLUSION

This study concludes that the personality traits of Openness and Conscientiousness have a positive and significant effect on auditors' professional skepticism, both directly and indirectly through Locus of Control as a mediating variable. Auditors with high levels of Openness and Conscientiousness are more likely to adopt a strong internal locus of control. This internal control belief ultimately serves as a crucial psychological mechanism that significantly drives and enhances their professional skepticism when critically evaluating audit findings.

These findings offer valuable theoretical and practical implications. Theoretically, this research extends prior auditing literature by integrating personality traits and self-regulatory mechanisms into the framework of Social Cognitive Theory. It demonstrates that professional skepticism is not solely shaped by technical competence, but is also heavily influenced by the auditor's psychological foundations and internal cognitive beliefs regarding their control over outcomes. Practically, these results suggest that audit institutions, particularly the Supreme Audit Agency (BPK), should design recruitment policies, training, and human resource development programs that emphasize psychological development. Fostering adaptive personality traits and an internal control orientation is essential to support the formation of independent, critical, and high-integrity judgments among auditors.

Despite its contributions, this study is subject to limitations related to its regional and sectoral focus, as it specifically targets public sector auditors at the BPK Representative Office of Papua Province. This focus may limit the generalizability of the findings to auditors in the private sector or in different geographical regions with distinct organizational dynamics. To address these limitations, future research is encouraged to employ larger, more diverse samples across various employment sectors and locations.

Additionally, incorporating contextual factors such as organizational culture, work ethic, and external pressures would further refine and enrich the theoretical models regarding the formation of professional skepticism.

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