

# The Role of Quality Control in the Formation of an Auditor's Professional Skepticism

## Abstract

**Purpose:** This study aimed to assess the role of professional skepticism auditors related to quality control as moderating variables in the relationship between time pressure, locus of control, and auditors' professional skepticism.

**Method:** The population included auditors in the city of Semarang, Indonesia. Data were collected using questionnaires distributed to 100 respondents, with only 78 returned, while the hypotheses were tested using multiple regression methods.

**Finding:** The results showed that time pressure does not affect professional skepticism. There was no moderating effect of quality control on this relationship, and the external locus of control on professional skepticism and quality control was able to moderate this effect.

**Novelty:** The research's originality was using quality control as a moderating variable. However, several situational factors like quality control are usually adopted in a public accounting firm as an agreement with clients, promising performance, and monitoring for auditor.

**Keywords:** *Professional Skepticism, Time pressure, Locus of Control, Quality Control*