

ABSTRACT

This study aims to investigate the influence of conscientiousness and neuroticism personality traits on the reduction of audit quality practices (RAQPs) and to determine the role of professional skepticism in mediating the relationship between conscientiousness and neuroticism personality traits on the reduction of audit quality practices (RAQPs). The independent variables in this study are conscientiousness and neuroticism personality traits. Furthermore, the mediating variable used is professional skepticism.

This empirical study uses quantitative data sourced from primary data obtained by distributing research questionnaires to auditors working at public accounting firms (KAP) in the Semarang region. This study employs a purposive sampling method to determine the sample. Through this method, 49 auditor samples working at KAP in the Semarang region in 2024 were obtained as the final sample in this study. The study uses multiple linear regression analysis methods.

Empirical findings show that the conscientiousness personality has a positive effect on professional skepticism and neuroticism has a negative effect on professional skepticism. In addition, the conscientiousness personality has a negative effect on reducing audit quality practices (RAQPs). Meanwhile, neuroticism and professional skepticism do not have a significant effect on reducing audit quality practices. Through this empirical study, it was found that professional skepticism does not play a role in mediating the relationship between conscientiousness and neuroticism on reducing audit quality practices.

Keywords: conscientiousness, neuroticism, professional skepticism, reduction of audit quality practices (RAQPs).