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# AUDIT QUALITY: A MODEL BASED ON PERSONAL CHARACTERISTIC OF AUDITOR ON PUBLIC ACCOUNTING FIRMS

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***ABSTRACT***

*This research uses attribution theory to examine the influence of independence, competence, and integrity on audit quality of auditors' work at a public accounting firm in Central Java, Indonesia. This study uses a quantitative descriptive research design. The sampling method used in this study is convenience sampling. Data collected through questionnaires distributed directly to auditors working in Central Java. This study involved a sample of 62 auditors from public accounting firms. The data were analyzed using partial least squares analysis. The research results show that audit quality is positively influenced by independence, competence, and integrity. These results can be used as input for partners that improving audit quality can be achieved by increasing the independence, competence, and integrity of their auditors. This article shows how the application of attribution theory can explain how auditors' personal characteristics can influence audit quality.*

***Keywords****: Audit quality, personal characteristic, independence, competence, integrity*

## 1. INTRODUCTION

Public trust in the profession of public accountants must be maintained to ensure that the profession can continue (Shawver, 2024). Auditors are expected to function as controllers of the prosperity of various stakeholders who use financial statements. An auditor has the responsibility to provide assurance regarding the quality of the financial statements prepared by management to the users of those statements (Louwers, et. al, 2018). Users of financial statements expect that the audited financial statements do not contain material misstatements and can be used as a basis for decision-making (IAASB, 2022). Therefore, auditors must work in accordance with audit standards and maintain the quality of the audits they conduct (International Ethics Standards Board for Accountants, 2022)

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Independent auditors serve as a third party that mediates conflicts of interest between the principal and management (Gaffar et al., 2024). Management, of course, desires a good assessment from the auditor to appear satisfactory in the eyes of external parties, especially the owners (principals). On the other hand, the owners want an honest audit report that reflects the actual condition of the company (Indah, 2022).

In carrying out their duties, auditors must adhere to auditing standards. The opinion provided by auditors on financial statements should reflect the fairness of a company's financial reports; however, in practice, the opinions given by auditors often do not represent the actual conditions, causing to various cases of audit failures (Colette & Lukman, 2024). With various cases occurring both nationally and internationally involving public accountants, the broader community has begun to question the quality of audits performed by public accountants. An example is the 2019 case when the Ministry of Finance announced sanctions against Public Accountant Kasner Sirumapea and the Public Accounting Firm (KAP) Tanubrata, Sutanto, Fahmi, Bambang & Partners due to audit errors in the Financial Statements of PT Garuda Indonesia Tbk. for the 2018 fiscal year. Sanctions were imposed due to errors in the annual financial statements related to a service provision agreement with PT Mahata Aero Teknologi. The Ministry of Finance, through the Financial Profession Development Center, then examined Public Accountant Kasner Sirumapea and KAP Tanubrata, Sutanto, Fahmi, Bambang & Partners (a member of the international audit organization BDO) that audited the Financial Statements of PT Garuda Indonesia Tbk. for the 2018 fiscal year. This examination found violations of Auditing Standards (SA) and Public Accountant Professional Standards (SPAP). The Financial Services Authority (OJK) also announced that Public Accountant Kasner Sirumapea received administrative sanctions in the form of a suspension of the Registered Letter (STTD). The next case is the overstatement of the annual financial statements of PT Tiga Pilar Sejahtera Food Tbk. (AISA), audited by KAP Amir Abadi Jusuf, Aryanto, Mawar, and Partners (an affiliate of RSM International). Another case involved KAP Purwanto, Sungkoro, and Surja (a member of Ernst and Young

Global Limited/EY) due to violations of Capital Market Laws and the professional code of ethics in the case of revenue inflation in the financial statements of PT Hanson International Tbk. for the 2016 period. Sanctions were given to Sherly Jakom from KAP Purwanto, Sungkoro, and Surja where the Registration of Certificate (STTD) was frozen for a year (https://www.cnbcindonesia.com).

Given the importance of audit quality in maintaining public trust and the use of financial statements, this research is crucial to prevent detrimental phenomena in existing cases and to address public doubts about the quality of auditors' audits. Users of financial statements must not question the quality of the audits conducted by auditors. The novelty of this research lies in its focus on auditor characteristics, including independence, competence, and integrity. This focus is based on the understanding that, despite the pressures auditors face when providing opinions, an auditor's independence, competence, and integrity can help maintain public trust in the audit profession, thereby ensuring audit quality.

Independency is a crucial attitude that auditors need to maintain while conducting audits. Auditors are not allowed take sides any party during the audit process to uphold the credibility of financial statements. Quality of audit can be achieved when auditors remain neutral and provide opinions that reflect the actual situation. Audit quality will be well maintained when auditors consistently uphold their independency in conducting audits. Research conducted by Mahadewi and Dwirandra, (2022), Anam, et al., (2021), Oziegbe and Odien, (2022), Panggabean and Pangaribuan, (2022), Muzaqi and Maryanti, (2024), Wardana and Ramantha, (2023), Prawiranegara, (2023), Wati, et al., (2024), Hendrawan, et al., , (2024), Rahman and Kuntadi, (2024), Ximenes and Ardini, (2024), Suhidayat, et al., (2024), Handayani and Khairunnisa, (2024), and Tjan, et al., (2024), found that independency positively influences audit quality. However, several studies report inconsistent findings (Dewi, et al., 2021, Colette & Lukman, 2024) found that independence do not influence audit quality.

Another factor that can influence audit quality is competency. An auditor's competency increases along with their knowledge and experience. Auditors with adequate experience and knowledge of the audit process can minimize difficulties during audits, thus improving audit quality. Based on knowledge and experience, auditors can more accurately identify misstatements caused by fraud or errors in financial statements. Research by Sari, et al., (2021), Susanto, et al., (2023), Muzaqi and Maryanti, (2024), Prawiranegara, (2023), Suhidayat, et al., (2024), Adin, et al, (2024), Ximenes and Ardini, (2024), Rahman and Kuntadi, (2024), (Hendrawan, et al., (2024), Wati, et al., (2024), Handayani and Khairunnisa, (2024), Adin, et al., (2024), Krisnia, et al., (2024), found that competence positively influences audit quality. However, studies by Zaynuri and Kuntadi, (2025) and Salim and Kho, (2025) reported different findings.

Integrity is defined as honest, objective, impartial, and professional behavior. Auditors must be able to perform their duties honestly, professionally, and impartially to avoid conflicts of interest. Auditors with integrity cannot accept fraud or deceit although differing opinions are acceptable. Research by Wardana and Ramantha, (2023), Ximenes and Ardini, (2024), Rahman and Kuntadi, (2024), Wati, et al., (2024), Hartono, et al., (2025), (Salim & Kho (2025) indicates that integrity positively influences audit quality, while research by Ginting and Damar Endah (2023) found that integrity does not influence audit quality.

This study differs from previous research by emphasizing the examination of auditor characteristics independence, competence, and integrity as an integrated model in a specific regional context. Prior studies have predominantly been conducted in large metropolitan areas such as Jakarta, which differ in environmental and organizational characteristics from other regions.

Furthermore, this study specifically focuses on auditors working in Public Accounting Firms in Central Java. The selection of Central Java is based on the consideration that this region has a growing number of public accounting firms. Yet, empirical research on audit quality in this area remains limited. Differences in audit environments, client characteristics, and professional pressures between regions may influence how auditor characteristics affect audit quality. Therefore, this research is not merely a replication, but an effort to strengthen and generalize previous findings by testing variables that have been empirically supported in prior studies within a different regional setting.

## 2. LITERATURE REVIEW AND HYPOTHESES

### Attribution Theory

Attribution theory studies the causes and reasons behind a person's behavior. It explains the process of determining the causes and motives for someone's actions. Attribution theory assumes that individuals attempt to identify the causes underlying observed behavior and classify them as either internal or external attributions. Internal attributions arise from factors within the individual, such as traits, character, or attitudes, whereas external attributions stem from situational factors such as environmental conditions and circumstances (Hewstone & Stroebe, 2021). Attribution refers to an individual's attempt to explain the causes of events or behaviors. Attribution theory explains how people interpret and understand the reasons behind actions based on their perceptions of the causes of those events (Kassin, et al., 2021). Essentially, this theory explains the foundation of an individual's behavior. Conceptually, attribution theory attempts to uncover the reasons for a person's behavior, categorized into dispositional attribution, which comes from within a person, and situational attribution, which arises from external factors (Griffin, R. W., Phillips, J. M., & Gully, S. M., 2020). In the pursuit of maintaining independence, applying competence in work, and being honest and objective in every assignment, auditors may be influenced by internal parties for job satisfaction or by external pressures to obtain the desired opinion. This explanation illustrates that both internal and external factors can influence an auditor's behavior.

### Audit Quality

Audit quality is defined as the likelihood that an auditor will find and report violations in a client's accounting system (DeAngelo, 1981). Thus, audited financial statements should be free from material misstatements, whether caused by fraud or errors. Auditors are responsible for detecting and reporting errors or misstatements. Audit quality can also be defined as the probability that an auditor will find violations in the accounting system and record them in the financial statements presented by management (Pradipta & Budiartha, 2016). Therefore, audit quality serves as a guarantee that violations committed by management can be detected, ensuring that the financial statements prepared provide reliable and credible information.

**Independency**

Independence interpreted as a mental attitude that is free from influence, is not controlled by others, and does not depend on others (Wardana & Ramantha, 2023). Independence is defined as the auditor's ability to maintain objectivity and impartiality when examining financial statements prepared by management. Independence reflects the auditor's integrity and unbiased judgment in evaluating evidence and forming audit opinions, free from undue influence or conflicts of interest (International Federation of Accountants/IFAC, 2021). Furthermore, independence requires auditors to be free from pressures that could compromise professional judgment, ensuring that conclusions are based solely on audit evidence (International Ethics Standards Board for Accountants, 2022). In this context, auditors are expected to act objectively and professionally throughout the audit process. Independence also implies a responsible and ethical attitude toward stakeholders, including management, creditors, and other users of financial statements, by upholding neutrality and public trust (American Institute of Certified Public Accountants, 2023).

**Competency**

Auditors are required to have competence and expertise in their field when conducting audits. The standard used as a reference for conducting audits in Indonesia is the Public Accountant Professional Standards (SPAP). Auditors must understand the applicable standards to ensure high-quality audits. Competence refers to the ability to apply knowledge and experience accurately and objectively in an audit. Auditors must maintain their competence through continuous professional education and training to ensure their skills meet the organization's needs and the evolving audit environment (Badan Pemeriksa Keuangan, 2017).

**Integrity**

Integrity is the attitude possessed by auditors in carrying out their duties honestly, courageously, wisely, and responsibly. Integrity involves a strong character to act appropriately, honestly, and straightforwardly, even when facing pressures that may harm an individual or organization. Auditors are required to maintain their stance and act appropriately, even in difficult situations (Indonesian Institute of Accountants, 2021). Integrity is a guideline for auditors in testing decisions and the quality that underlies public trust. Integrity is an element of character that requires an auditor to be honest and forthright without having to sacrifice the confidentiality of the service recipient. This character also underlies the emergence of professional recognition (Wardana & Ramantha, 2023). All of these elements contribute to building public trust and serve as a foundation for the reliability of decision-making processes, as integrity is recognized as a fundamental principle underlying confidence in the accounting profession (American Institute of Certified Public Accountants, 2023; International Federation of Accountants, 2021). In practice, the application of integrity does not eliminate the possibility of unintentional errors or differences in professional judgment; however, accountants are required to act honestly, transparently, and ethically, and must not tolerate any form of deliberate misrepresentation or fraud (International Federation of Accountants, 2021).

## THEORETICAL FRAMEWORK

The purpose of an audit is to assure the fairness of financial statements prepared by management. To ensure the credibility of financial statements with the public, auditors are required to maintain neutrality and avoid bias in favor of any interests. Auditor independence is therefore a fundamental requirement in the auditing process as it allows auditors to perform their duties objectively and free from undue influence.

This relationship can be explained using attribution theory, which suggests that an individual's behavior is influenced by internal and external factors. Internal factors include personal values, attitudes, and professional commitment, while external factors involve situational pressures or influences from other parties. In the context of auditing, independence reflects an internal attribute of the auditor that drives objective and unbiased judgment. When auditors possess strong independence, they are more likely to attribute their professional actions to internal professional standards rather than external pressures from clients or other stakeholders. As a result, auditors whom external parties do not easily influence tend to perform their audit procedures objectively and ethically. Such objectivity contributes to the reliability and credibility of audit findings, thereby enhancing audit quality. In other words, audit quality is more likely to be achieved when auditors demonstrate honest, impartial, and independent behavior in conducting audit assignments.

Audit quality reflects the effectiveness of auditors in detecting and reporting material misstatements in financial statements, thereby reducing information asymmetry and enhancing the reliability of financial information for decision-making (Badlaoui, et al, 2021); (Khadijah, et al, 2024). Auditors are required to continuously maintain their competence through professional training and education (Badan Pemeriksa Keuangan, 2017). This is crucial because identifying violations and misstatements relies heavily on the auditor's competencies. In performing their duties, auditors must apply their knowledge and experience accurately and objectively. An auditor with experience and strong knowledge in accounting and auditing is more sensitive to errors and fraud in financial statements.

The purpose of an audit is to assure the financial statements prepared by management. To assure the public of the credibility of financial statements, auditors are required to be neutral and free of bias. When no one easily influences auditors, they tend to be objective in performing audit assignments. Audit quality is achieved when auditors act honestly and impartially. Research conducted by Mahadewi, et al., (2022), Anam, et al., (2021), Oziegbe and Odien, (2022), Panggabean and Pangaribuan, (2022), Muzaqi and Maryanti, (2024), Wardana and Ramantha, 2023), Prawiranegara, (2023), Wati, et al., (2024), Hendrawan, et al., (2024), Rahman and Kuntadi, (2024), Ximenes and Ardini, (2024), Suhidayat, et al., (2024), Handayani and Khairunnisa, (2024), Adin, et al., (2024), and Tjan, 2024) found that independence has a positive effect on audit quality.

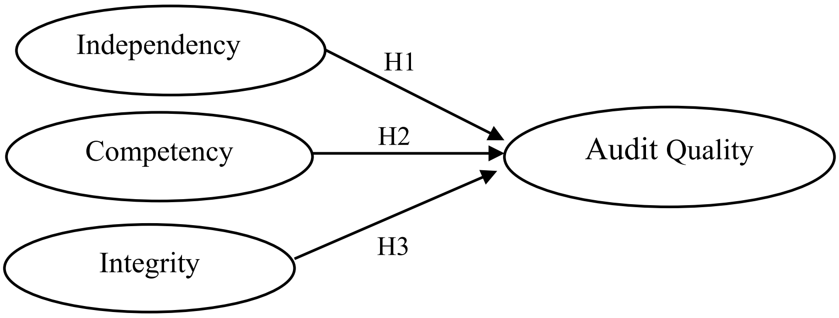
Audit quality is defined as the likelihood that an auditor will detect violations in a client's accounting system and record them in the financial statements presented by management. Auditors are required to continuously maintain their competence through professional training and education (Badan Pemeriksa Keuangan, 2017). This is crucial because identifying violations and misstatements relies heavily on the auditor's competencies. In performing their duties, auditors must apply their knowledge and experience accurately and objectively. An auditor with experience and strong knowledge in accounting and auditing is more sensitive to errors and fraud in financial statements. Research by Sari, et al., (2021), Susanto, et al., (2023), Muzaqi and Maryanti, (2024), Prawiranegara, (2023), Suhidayat, et al., (2024), Adin, et al., (2024), Ximenes and Ardini (2024), Rahman and Kuntadi, (2024), Hendrawan, et al., (2024), Wati, et al., (2024), Handayani and Khairunnisa, (2024), Krisnia, et al., (2024) found that competence has a positive effect on audit quality.

Integrity is defined as an honest, impartial, and professional attitude. Auditors must be honest and neutral in performing their work. By adhering to integrity, auditors are encouraged to be honest, transparent, and professional in carrying out their duties. Integrity is the core of the code of ethics, meaning that higher integrity in an auditor promotes responsibility, honesty, wisdom, and objectivity in every assignment. Research by Wardana and Ramantha, (2023), Ximenes and Ardini (2024), Rahman and Kuntadi, (2024), Wati, et al., (2024), Hartono, et al., (2025), Salim and Kho, (2025) indicates that integrity positively influences audit quality, while research by Ginting and Damar Endah, (2023) found that integrity does not influence audit quality.

Based on the literature review outlined above, a research framework can be developed as illustrated in Figure 1.

**Figure 1**

*Research Framework*




Based on the theoretical framework above, the hypotheses of this study are as follows:

H1 : Independency has a positive effect on audit quality;

H2 : Competency has a positive effect on audit quality;

H3 : Integrity has a positive effect on audit quality.

## 3. METHODS

### Type of Research

This study is an explanatory research that aims to explain the causal relationships among the research variables through hypothesis testing. This study examines the effect of independence, competence, and integrity on audit quality.

### Population and Sample

The population of this explanatory research consist of auditors working at Public Accounting Firms (KAPs) in Central Java. The sampling method used in this study is convenience sampling. The sample comprises 62 auditors from Public Accounting Firms in Central Java, including senior auditors, junior auditors, and partners. The data used is primary data collected through questionnaires distributed directly to auditors working in Central Java. The questionnaires were distributed using Google Forms, which were shared with respondents through professional networks and direct communication. This method was chosen to facilitate efficient data collection and to reach respondents across different locations in Central Java.

### Types and Sources of Data

The data source used in this study is primary data, obtained directly from the original source. The data used consist of respondents' answers to questionnaires that were distributed.

### Measurement

All variables in this study were measured using a Likert scale ranging from 1 to 5, where 1 = strongly disagree and 5 = strongly agree. Audit quality is the likelihood that an auditor will detect some errors in a client's system or misstatements in financial statements. The indicators used to measure audit quality are adapted from Widiya and Syofyan, (2020) and include compliance with auditing standards and the quality of the audit report.

Independence is a neutral and unbiased attitude. This variable is measured using indicators adopted from Oklivia and Marlinah (2014), including independence in program preparation, independence in job execution, and independence in reporting. These indicators are consistent with professional ethical standards that emphasize objectivity and freedom from undue influence in all stages of the audit process (International Ethics Standards Board for Accountants, 2022).

Competence is the ability to perform work based on education and training. The indicators used are adapted from Oklivia and Marlinah (2014) and include general knowledge, specific skills, and personal quality. These indicators are consistent with contemporary professional frameworks that emphasize competence as a combination of technical expertise, professional skills, and ethical behavior required in audit practice (International Federation of Accountants, 2021; IAASB, 2022).

Integrity is an honest, neutral, objective, and transparent attitude. The measurement adopted from Oklivia and Marlinah (2014) and includes honesty, courage, wisdom, and responsibility.

This study uses Partial Least Squares Structural Equation Modeling (PLS-SEM) as the data analysis technique. PLS is chosen because it is suitable for research with a relatively small sample size and does not require strict assumptions of normal data distribution. Furthermore, this study employs a reflective measurement model, in which the indicators are assumed to reflect the latent variables. Changes in the latent constructs (independence, competence, integrity, and audit quality) are expected to influence the observed indicators.

Hypothesis testing in this study uses the bootstrapping method in PLS-SEM to assess the significance of path coefficients. This study employs a one-tailed test because the hypotheses are directional, predicting positive relationships between variables. The significance level is 5%, with a critical t-value of 1.65.

## 4. RESULT AND DISCUSSION

A total of 80 questionnaires were distributed to auditors working at Public Accounting Firms in Central Java. Of these, 68 questionnaires were returned, and 62 were deemed valid and suitable for analysis, yielding a response rate of 77.5%. The remaining questionnaires were excluded due to incomplete responses. The profile of respondents based on demographic characteristics is presented in Table 1.

**Table 1**

*Description of Respondents Based on Gender*

| No | Gender | Frequency | (%) |
|---|---|---|---|
| 1 | Male | 33 | 53 |
| 2 | Female | 29 | 47 |
| Amount | | 62 | 100 |

*Source:* Processed data

Table 1 presents the number of respondents by gender. According to Table 1, the number of respondents in this study was 62. Of this number, 33 people or 53% were male, while 29 were female or 47%.

**Table 2**

*Respondents Description Based on Age*

| No. | Age | Frequency | (%) |
|---|---|---|---|
| 1. | <25 | 24 | 38 |

| | | | |
|---|---|---|---|
| 2. | 25-35 | 30 | 48 |
| 3. | 36-50 | 6 | 10 |
| 4. | >50 | 2 | 3 |
| Amount | | 62 | 100 |

*Source:* Processed data

Table 2 shows the age composition of respondents. There were 24 people or 38% aged <25 years; 30 people or around 48% aged 25-35 years; 6 people or around 10% aged 36-50 years; and 3% of respondents were aged >50 years.

**Descriptive Statistics**

Descriptive statistics are used to provide an overview of the distribution of research variables based on respondents' answers. The theoretical range of the variables is 1-5, based on the Likert scale used in this study.

**Table 3**

*Descriptive Statistics*

| Variable | Min | Max | Mean | Std. Dev |
|---|---|---|---|---|
| Independence | 1 | 5 | 3.85 | 0.65 |
| Competence | 1 | 5 | 3.90 | 0.60 |
| Integrity | 1 | 5 | 4.00 | 0.58 |
| Audit Quality | 1 | 5 | 3.95 | 0.62 |

*Source:* Processed data

Table 3 shows that all variables have mean values above 3.5, indicating that respondents tend to agree with the statements. This reflects a generally high perception of independence, competence, integrity, and audit quality among auditors. The data analysis in this study was conducted using Partial Least Squares Structural Equation Modeling (PLS-SEM), which consists of two main stages: the evaluation of the measurement model (outer model) and the structural model (inner model).

In the first stage, the outer model evaluation assesses the validity and reliability of the measurement instruments used in this study. This evaluation includes tests of convergent validity and internal consistency reliability, which are measured using Average Variance Extracted (AVE) and Cronbach's Alpha.

**Table 4**

*Outer Model Evaluation*

| Variable | Cronbach's Alpha | AVE |
|---|---|---|
| Independence | 0.880 | 0.592 |
| Competence | 0.820 | 0.569 |
| Integrity | 0.901 | 0.631 |
| Audit Quality | 0.849 | 0.555 |

*Source:* Processed data

Table 4 shows that all variables have AVE values greater than 0.50, indicating good convergent validity. In addition, Cronbach's Alpha values exceed 0.70, showing that all constructs are reliable.

**Table 5**

*Inner Model Evaluation*

| Variable | Adjusted $R^2$ |
|---|---|
| Audit Quality | 0.726 |

*Source:* Processed data

The adjusted $R^2$ value of 0.726 indicates that 72.6% of variance in audit quality is explained by independence, competence, and integrity, while the remaining 27.4% is explained by other variables outside the model.

**Table 6**

*Hypothesis Testing Results*

| Variable | Coefficient | t statistic | p-value | Result |
|---|---|---|---|---|
| Independency | 0.215 | 1.899 | 0.048 | Accepted |
| Competency | 0.342 | 2.362 | 0.018 | Accepted |
| Integrity | 0.198 | 1.787 | 0.029 | Accepted |

*Source:* Processed data

The results show that all variables have positive coefficients, indicating that independence, competence, and integrity positively influence audit quality. Although the t-statistic values for independence and integrity are below 1.96, the hypotheses are accepted because this study applies a one-tailed test with a critical value of 1.65. Therefore, all hypotheses are statistically significant.

The data analysis results in Table 6 show that independence has a positive effect on audit quality. This is supported by a t-statistic value of 1.899 and a probability value of 0.048, which is less than 0.05. Thus, independence is proven to have a positive influence on audit quality. The more independent an auditor is the higher the quality of the audit produced. Auditors who perform their duties without pressure from any party tend to maintain objectivity in expressing their opinions, resulting in more reliable and credible audit outcomes.

The measurement model results further support this finding. The independent variable demonstrates good convergent validity (AVE = 0.592) and reliability (Cronbach's Alpha = 0.880). In addition, descriptive statistics indicate that independence has a relatively high mean value, suggesting that auditors generally uphold independence in their professional duties. These results strengthen the conclusion that independence plays an important role in improving audit quality.

This finding can be explained using attribution theory, which states that internal factors influence individual behavior independence reflects an internal characteristic of auditors that drives them to act objectively and free from external pressure. Auditors who attribute their professional responsibility to internal values such as neutrality and objectivity tend to produce higher-quality audits.

This result aligns with studies by Mahadewi, et al., (2022), Anam, et al., (2021), Oziegbe and Odien, (2022), Panggabean and Pangaribuan, et al., (2022), Muzaqi and Maryanti, (2024), Wardana and Ramantha, (2023), Prawiranegara, (2023), Wati, et al., (2024), Hendrawan, et al., (2024), Rahman and Kuntadi, (2024), Ximenes and Ardini, (2024), Suhidayat, et al., (2024), Handayani and Khairunnisa, (2024), Adin, et al., (2024) and Tjan, et al., (2024) found that independence positively influences audit quality. However, research by Dewi, et al., (2021), Colette and Lukman (2024) found that independence does not influence audit quality.

According to the t-statistic and probability values for the competency variable in Table 6, the t-statistic value is 2.362, with a probability of 0.018, which is less than 0.05. The results indicate that competence positively influences audit quality. Higher competence in auditors leads to higher audit quality. This confirms that auditors with accounting or auditing education are more capable and diligent at detecting misstatements in financial statements. Moreover, with sufficient experience, auditors can further improve their ability to identify violations. More experienced auditors are more sensitive to misstatements in financial statements and have a better understanding of the violations they detect.

This finding is further supported by the measurement model results, which indicate that the competence variable demonstrates good convergent validity (AVE = 0.569) and reliability (Cronbach's Alpha = 0.820). In addition, descriptive statistics indicate that competence has a relatively high mean, suggesting that auditors generally perceive themselves as having sufficient knowledge and skills. These results reinforce the role of competence in improving audit quality.

Auditors with greater competence tend to attribute their success in performing audit tasks to their internal capabilities, leading to better performance and higher audit quality. This result supports research by Sari, et al., (2021), Susanto, et al., (2023), Muzaqi and Maryanti, (2024), Prawiranegara, (2023), Suhidayat, et al., (2024), Adin, et al., (2024), Ximenes and Ardini, (2024), Rahman and Kuntadi, (2024), Hendrawan, et al., (2024), Wati, et al., (2024), Handayani and Khairunnisa, (2024), Krisnia, et al., (2024), which found that competence positively influences audit quality. However, studies by Zaynuri and Kuntadi, (2025), Salim and Kho, (2025) reported different findings.

The effect of integrity on audit quality as shown in Table 6 is indicated by a t-statistic value of 1.787 and a p-value of 0.029, which is less than 0.05. This finding shows that integrity positively influences audit quality, suggesting that the more auditors uphold integrity in performing their duties, the higher the audit quality. Auditors who maintain honesty, objectivity, and professionalism are more likely to produce high-quality audits, as these values form a strong foundation for reliable and credible audit outcomes.

This finding is also supported by the measurement model results, which indicate that the integrity variable demonstrates good convergent validity (AVE = 0.631) and high reliability (Cronbach's Alpha = 0.901). Furthermore, descriptive statistics indicate that integrity has the highest mean among all variables, suggesting that auditors strongly uphold ethical values in their professional activities.

Based on attribution theory, integrity is an internal moral factor that influences how auditors behave in carrying out their professional responsibilities. Auditors who attribute their actions to internal values such as honesty, responsibility, and professionalism are more likely to produce high-quality audits.

This result is consistent with research by Sari, et al., (2021), Susanto, et al., (2023), Muzaqi and Maryanti, (2024), Prawiranegara, (2023), Suhidayat, et al., (2024), Adin, et al., (2024), Ximenes and Ardini, (2024), Rahman and Kuntadi, (2024), Hendrawan, et al., (2024), Wati, et al., (2024), Handayani and Khairunnisa, (2024), Krisnia, et al., (2024), found that integrity positively influences audit quality. However, studies by Zaynuri and Kuntadi, (2025), Salim, and Kho, (2025) reported different findings.

## 5. CONCLUSION AND SUGGESTIONS

Based on hypothesis testing, it can be concluded that independence has a positive effect on audit quality. This suggests that the higher the auditor’s independence, the higher the audit quality. The next finding indicates that competence positively affects audit quality. This result shows that quality audits can be achieved when auditors possess the necessary competence and experience in auditing. Auditors with knowledge and experience in accounting and auditing are more sensitive to detecting misstatements in financial statements. The final finding reveals that integrity positively influences audit quality. This indicates that when auditors uphold integrity in their duties, they are encouraged to act honestly, neutrally, and professionally, thus enhancing audit quality.

This study is conducted within a specific research scope, namely auditors working at Public Accounting Firms in Central Java. This scope was intentionally selected to provide a contextual understanding of audit quality in a regional setting.

However, this study has several limitations. First, a relatively small sample size may limit the generalizability of the findings. Second, the data were collected using self-reported questionnaires, which may be subject to response bias. Third, this study only examines independence, competence, and integrity as determinants of audit quality.

Therefore, future research is recommended to use larger sample sizes and alternative data collection methods, such as interviews or mixed methods, to obtain more comprehensive insights. In addition, future studies may incorporate other variables that potentially influence audit quality, such as professional skepticism, time budget pressure, audit experience, and ethical factors, to enrich the understanding of audit quality determinants.

## DAFTAR RUJUKAN

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