

Auditor independence and competence's impact on quality audit results

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Abstract. The purpose of this study is to investigate how audit quality is affected by the personal features, experience, and independence of the auditor. Gaps in prior studies and the significance of these elements in affecting audit quality form the basis of this issue's background. The main goal of this study is to present actual data regarding the correlation between audit quality and the personal characteristics, experience, and independence of auditors. Quantitative research using a descriptive and verification approach is the methodology employed. The research sample for this study consists of auditors from Public Accounting Firms (KAP) in Jakarta and the neighboring areas. Purposive sampling is the method used, and a minimum sample size of 110 auditors is required. Data were collected through an online questionnaire distributed via Google Forms and measured using a Likert scale. Data analysis was conducted using Structural Equation Modeling (SEM) with SmartPLS 4 software. The results indicate that the variables of auditor personal traits, auditor experience, and auditor independence positively influence audit quality. These findings contribute significantly to both academics and practitioners by enriching the literature and can serve as a reference for the advancement of economic science, particularly in the field of auditing.

Keywords. auditor personal traits, auditor experience, auditor independence, audit quality, Lemon Theory, Agency Theory, Personality Theory

INTRODUCTION

Audit is a systematic and structured process carried out to obtain and evaluate objective evidence regarding economic information presented by an entity. The main objective of this process is to assess whether such information has been prepared in accordance with established criteria or predetermined standards. The results of the audit are then communicated to relevant stakeholders, such as management, shareholders, regulators, and other users of financial reports. Through the audit process, the reliability and appropriateness of financial information can be verified, thus supporting accurate economic decision-making (Arens et al., 2017; Arista et al., 2023; Hery, 2016).

Financial statement audits conducted by public accountants are generally perceived to be more credible than unaudited reports, as they provide a stronger basis for stakeholders to make rational business decisions (Fauzziyah & Praptiningsih, 2020). Audit implementation must be

carried out by individuals who possess technical competence, maintain an independent attitude, and uphold the highest standards of integrity. The Indonesian Institute of Public Accountants (IAPI) has issued mandatory professional standards that must be followed by all public accountants in evaluating and expressing opinions on the fairness of an entity's financial statements (IAPI, 2024). The responsibilities of a public accountant are not limited to executing the audit itself but also include ensuring the quality of the audit outcome. Auditors are required to comply with generally accepted accounting principles, maintain objectivity in their assessments, and adhere to all relevant professional and ethical standards, ensuring the audit results are reliable (Sari & Rasmini, 2023). A high-quality audit will accurately reflect the financial position of the audited entity. Therefore, an auditor must possess the necessary expertise, strong integrity, technological adaptability, and diligence in applying audit procedures and standards in accordance with actual field conditions, so that the audit opinion provided is based on valid and substantiated audit evidence (Fachruddin et al., 2017).

High audit quality is reflected in the auditor's ability to reveal the true state of financial statements (Novrilia et al., 2019). Auditors are expected to comply with applicable auditing standards and the code of ethics for public accountants. Audit quality also serves as an indicator of an auditor's capability to identify and communicate fraud or irregularities within a company's accounting system (Prasetya & Rani, 2023). According to their study, Prasetya and Rani (2023) noted doubts and criticisms regarding audit fairness, stemming from stakeholder dissatisfaction with audit quality. Consequently, there is a need for reliable auditors—those with strong personal character, independence, and relevant experience—to detect fraud and produce audit reports that align with professional standards.

Several factors influence audit quality, including the auditor's personal characteristics, independence, and professional experience. An auditor's personal character encompasses ethical behavior and professionalism. Manipulation or fraud may arise due to behavioral deviations, where the auditor may exploit the audit process to pursue personal or organizational goals (Syamsurya et al., 2021). According to the Public Accountants' Code of Ethics 540.3-A2 (2021), "self-interest threats may arise from concerns about losing a longstanding client or a close personal relationship with a member of senior management or those charged with governance." Such threats can impair professional judgment. An auditor's personal character significantly influences decision-making, data analysis, and the interpretation of information during the audit process (Samagaio & Felício, 2022). Auditors who exhibit high levels of professional skepticism typically conduct comprehensive investigations and pose critical questions to management, potentially enhancing audit quality by reducing information asymmetry (Asare et al., 2023). Conversely, auditors with low neuroticism and low conscientiousness may pose a risk to audit accuracy and credibility due to carelessness in risk assessment. Ramadhani (2017) found that an auditor's personal character significantly impacts audit quality, underscoring the need for auditors with strong moral character to achieve high audit standards.

Contrastingly, Dewi (2017) argued that personal character does not always influence audit quality. In practical settings, personality traits may not be the primary determinant of audit outcomes. Factors such as professional competence, relevant experience, and technical knowledge often play a more pivotal role. Moreover, the influence of personal traits on audit quality may be inconsistent or diminished, as auditors generally adhere to the same standards and procedures regardless of individual personality. Thus, personality traits may contribute only marginally to audit quality variability.

The effect of auditor experience on audit quality has yielded conflicting findings in prior research. Studies by Zahmatkesh & Rezazadeh (2017), Kuntari et al. (2017), Tjahjono & Adawiyah (2019), Sarca & Rasmini (2019), and Santoso & Riharjo (2020) reported a positive correlation between auditor experience and audit quality. In contrast, research by Safitri et al. (2017) and Samsi (2013) found a negative correlation. A similar divide is seen in studies examining the role of auditor independence. Research by Rusmina et al. (2022), Munawarah (2023), Citra et al. (2022), and Kusuma (2021) found that auditor independence positively affects audit quality, whereas Ramadhan et al. (2024) and Soares et al. (2021) found no such positive relationship.

These divergent findings indicate the existence of empirical gaps within the audit literature. Therefore, this study is necessary to address these gaps by empirically examining the influence of auditor independence and experience on audit quality. Additionally, this research aims to further explore the dimension of auditor personal characteristics, a variable that has been underrepresented in existing studies and has yielded inconsistent findings. Thus, this research intends to contribute new insights, clarify the role of these factors in determining audit quality, and bridge the gaps in prior studies. The study also introduces a different analytical approach using SmartPLS, with the aim of predicting relationships between constructs, confirming theoretical frameworks, and evaluating the presence or absence of relationships between latent variables.

THEORETICAL FRAMEWORK OF THINKING AND HYPOTHESIS FORMULATION

This section outlines the theories underpinning the study, presents the conceptual framework that illustrates the relationships among the research variables, and guides the formulation of the hypotheses to be tested in this research.

Lemon Theory (The Market for Lemons)

The Market for Lemons Theory, introduced by George Akerlof in his 1970 paper, explains the phenomenon of information asymmetry between sellers and buyers in a market. In such situations, sellers have more comprehensive knowledge about the quality of the products than buyers, who typically have limited information. This imbalance allows low-quality products—referred to as *lemons*—to be sold at prices that do not reflect their true value, since buyers cannot accurately differentiate between high- and low-quality goods.

Conversely, sellers offering high-quality goods may struggle to sell them at a fair price because buyers are unable to verify the quality. As a result, markets tend to be saturated with low-quality products. While this theory is classically associated with the used car market, it has broad applicability across various industries, including the auditing profession.

In the context of auditing, a high-quality audit report is expected to provide stakeholders with assurance regarding the accuracy and reliability of financial information. However, when audit reports fail to disclose material misstatements or financial inaccuracies, they can be perceived as *lemons*. This occurs when the auditor does not adequately ensure that the financial statements fairly present the company's actual financial position—thus misleading stakeholders due to the asymmetry of information.

A relevant case study illustrating the Lemon Theory in the audit services market is the collapse of Enron and its auditor, Arthur Andersen. Despite Andersen's status as one of the "Big Five" accounting firms at the time, with a reputation for professionalism and independence, it failed to detect and report Enron's financial irregularities. This failure exemplifies a mismatch between user expectations and the actual quality of audit services provided. Ultimately, the

Andersen firm collapsed and merged with another firm, reinforcing the relevance of the Lemon Theory in markets where service quality is uncertain and difficult to observe upfront.

Agency Theory

Agency Theory addresses the relationship between two parties: the principal (owner or investor) and the agent (manager), who is granted the authority to manage the company on the principal's behalf. According to Tandiotong (2015:3), the theory emphasizes the importance of trust placed by the principal in the agent, who is expected to possess the expertise necessary to handle the company's day-to-day operations effectively.

However, as Hartadi (2012:88) cites from Eisenhardt, Agency Theory also highlights the inherent conflicts of interest that arise due to information asymmetry, incentive misalignment, and the potential for moral hazard. Agents may act in their own interests rather than those of the principal, especially when their actions cannot be fully observed or evaluated.

Jensen and Meckling (1976) propose that one way to mitigate these agency problems is through the use of external auditors, who serve as independent evaluators of the company's financial reporting. Auditors with strong personal integrity, extensive experience, and a high degree of independence are better positioned to provide objective and high-quality audit opinions. Their role is essential in reducing information asymmetry and protecting the interests of shareholders and other stakeholders.

Personality Theory

Personality Theory explores individual behavior and how people interact with their environment, shaped by both genetic predispositions and environmental influences. According to Wibowo (2013), personality refers to the unique patterns of thinking, feeling, and behaving that define an individual's way of relating to others.

In auditing, the personality of the auditor plays a crucial role in determining audit quality. Auditors must be meticulous, prudent, and capable of maintaining independence when faced with internal or external pressures. A strong personal character enables auditors to perform their duties objectively, ensuring that audit findings are accurate and credible. Traits such as integrity, professionalism, and perseverance are vital for achieving high-quality audit outcomes.

Conceptual Framework

The conceptual framework of this research illustrates the relationship between three key variables—auditor personality, audit experience, and auditor independence—and their collective influence on audit quality. Audit quality is defined as the degree to which the audit is conducted in accordance with established professional standards and results in reliable audit reports.

This study identifies the following main variables affecting audit quality:

1. **Auditor Personality** – encompassing traits such as honesty, integrity, responsibility, and professionalism;
2. **Audit Experience** – referring to the length of time, frequency, and complexity of audits previously conducted;
3. **Auditor Independence** – reflecting the auditor's ability to remain objective and resist influence from interested parties.

The research aims to assess both the individual and combined effects of these variables on audit quality. Understanding these relationships is essential for enhancing the quality of audit services and protecting the interests of financial statement users.

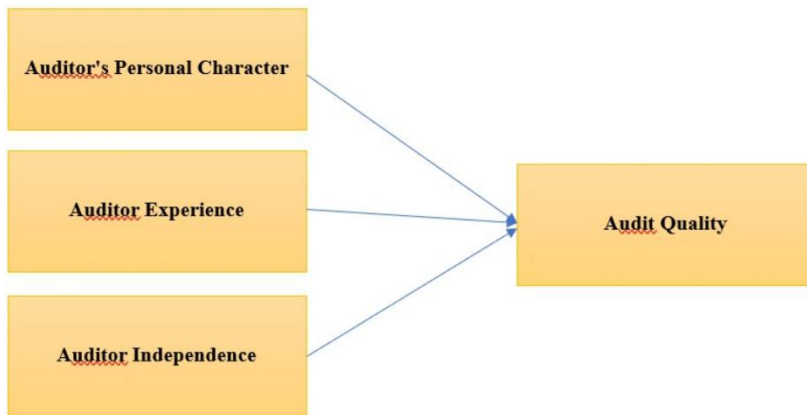


Figure 1 Framework Thinking Development Hypothesis The Influence of Auditor's Personal Character on Audit Quality

The *Lemon Theory* suggests that information asymmetry in the market enables sellers of low-quality goods to exploit buyers' lack of information by selling such goods at prices above their intrinsic value. The Enron Corporation scandal, audited by one of the world's largest accounting firms, exemplifies the critical role of an auditor's personal character in preventing large-scale financial fraud. Auditors who possess strong personal traits—such as high integrity and a strong ethical foundation—play a vital role in reducing the risk of biased judgment and information gaps, thereby enhancing audit quality. Malone and Roberts (1996) identify key personality characteristics—*locus of control*, *self-esteem*, and *self-efficacy*—as influential factors in determining audit quality. *Locus of control* refers to an individual's perception of the extent to which they believe they can influence the outcomes of their actions. Auditors with an internal locus of control are more likely to take ownership of their audit outcomes and demonstrate higher diligence in identifying errors.

Self-esteem also plays a significant role. Auditors with high self-esteem are generally more confident in making objective decisions and upholding ethical standards, even under pressure from clients. On the contrary, those with low self-esteem are more susceptible to external influences and may be inclined toward compromising audit quality.

Self-efficacy—an individual's belief in their ability to perform tasks successfully—further contributes to audit quality. Auditors with high self-efficacy are confident in handling audit challenges and detecting irregularities, which leads to more accurate and reliable audit results. Based on these theoretical and empirical foundations, the following research hypothesis is proposed:

Ha1: The personal character of the auditor has an influence on audit quality.

The Effect of Auditor Experience on Audit Quality

Auditor experience encompasses the duration and breadth of an auditor's professional practice. This experience is accumulated through formal education, years of service, the execution of audit responsibilities, professional training, and other competency-related activities (Sriyanti, 2019). Both theoretical knowledge and practical experience significantly contribute to the enhancement of audit quality (Pradipta & Budiarta, 2016).

From the perspective of agency theory, managers (agents) usually possess more comprehensive information about the company than shareholders or stakeholders (principals). This imbalance of information provides opportunities for agents to manipulate financial statements for personal gain. As such, financial audits must be conducted by experienced and independent auditors who can facilitate the transfer of responsibility from agent to principal in a fair and competent manner. Experienced auditors are better equipped to handle the complexity of financial reporting and mediate effectively between the interests of agents and principals.

Empirical studies by Sarca & Rasmini (2019), Santoso & Riharjo (2020), and Noviani & Yani (2021) support the notion that auditor experience positively affects audit quality. Weber and Cracker (1983), cited in Tubbs (1992), argue that greater experience leads to higher accuracy in task execution. Repeated audit assignments provide opportunities for learning and improvement, allowing auditors to refine their methodologies and produce more reliable financial statements.

Research by Nurchasanah & Rahmanti (2004) further shows that both audit experience and the involvement of senior firm leadership significantly influence audit quality. These findings highlight that professional experience enables auditors to deliver more accurate assessments and generate higher-quality audit results.

Considering the above theoretical insights and empirical evidence, the following research hypothesis is formulated:

Ha2: Auditor experience has an influence on audit quality.

The Effect of Auditor Independence on Audit Quality

Independence is a core principle in auditing and is essential for ensuring the objectivity and credibility of audit outcomes. Under agency theory, there is a risk that managers (agents) may not always act in the best interest of stakeholders (principals), leading to information asymmetry. To address this risk and ensure the accuracy of financial reporting, independent auditors are required. Auditor independence ensures that audits are conducted impartially, evaluations are made objectively, and financial reporting integrity is maintained.

The Lemon Theory also reinforces the necessity of auditor independence as a means of addressing information asymmetry. As third-party professionals, auditors must maintain independence to provide unbiased evaluations and detect potential manipulation by company insiders. Auditor independence spans several key dimensions—independence in audit planning, verification, and reporting.

Independence in Audit Planning: Auditors must design audit procedures without external influence to ensure that the scope of the audit is comprehensive and unbiased, facilitating accurate detection of misstatements or fraud.

Independence in Verification: During data verification, auditors must have complete freedom to assess and validate information without pressure from management or other interested parties, ensuring the objectivity of their findings.

Independence in Reporting: Auditors are obligated to prepare audit reports that reflect honest, objective conclusions free from external interests. Independent reporting builds trust in the fairness and reliability of the audited financial statements.

Empirical findings by Nizarul Alim (2007) confirm that auditor independence significantly influences audit quality. This is supported by recent research from Dinda & Annisa (2024),

which also found a positive correlation between auditor independence and audit quality. High-quality audit outcomes can only be achieved when auditors consistently uphold their independence throughout the entire audit process—from planning to execution and reporting. Accordingly, the following hypothesis is developed based on theoretical and empirical studies:

Ha3: Auditor independence has an influence on audit quality.

RESEARCH METHODS

The method is method work that can used to achieve objective specific . Research methods can interpreted become method Work in the research process , which involves data search and disclosure existing phenomena (Zulkarnaen et al., 2020).

Population and Sample

Group comprehensive consisting of on individual , event , or the topic you want investigated researcher called as population . Research This researching population of independent auditors working at KAP in Jakarta and its surroundings , as documented in IAPI 2025 KAP Directory . Respondents in the study This is accountant public who work at KAP. The sample used in the study This For represent accountant is a KAP located in Jakarta and its surroundings . Purposive sampling was conducted in study This . This method chosen because allow researcher For identify the auditor selective that meets criteria certain relevant with objective research . Purposive sampling is not need probability , but still important For determine amount adequate samples to be representative and relevant , and reduce subjective bias in election subject .

In this study, the sample criteria consist of auditors working at KAP in Jakarta and its surroundings. With using purposive sampling, researchers can selecting an auditor who is direct involved in the audit process and has knowledge as well as relevant experience For study This . The purpose of election sample This is For ensure that selected respondents can give valid information and comprehensive related the auditor's personal character , audit experience , and auditor independence , as well as How factors the influence audit quality . With approach this , is intended results study can give deep and relevant insights about researched topics . Number sample in study This use Hair et al.'s formula . This formula state that amount samples taken at least 5-10 times from amount The indicators used , the formula :

$$N = 5 \times \text{Total Indicator}$$

$$N = 5 \times 22$$

$$N = 110$$

From the calculations above, the minimum sample size for this study is 110 respondents.

Variables and Their Measurement

The research variables determined by the researcher consist of 2 variables, namely the dependent variable and the independent variable.

Table 1

Variables & Their Measurement

<i>Variables</i>	<i>Dimensions</i>	<i>Indicator</i>
Auditor's personal character (X1)	<i>Locus Of Control</i>	Ability Personal Fate
	<i>Self Esteem</i>	Decision Confidence
	<i>Self Efficacy</i>	Overcome Pressure .

Auditor Experience (X2)	Audit Period	Effective Strategy Audit Experience Evaluation Risk
Auditor Independence (X3)	The amount Audit Findings / Assignments	Number of Assignments Insight Findings.
	Audit Program	Program Independence Program Objectivity
	Verification	Verification without Bias Fair Assessment
Audit Quality (Y)	Reporting	Objectivity of Report Report Integrity
	Auditor Competence	Understanding Standard Effectiveness of Procedure
	Auditor Reputation	KAP Reputation KAP Image
	Auditor Experience	Sector Experience Tactical Decisions

Research Model

This research uses method quantitative with the approach used in this research is approach analysis descriptive namely data analysis to get distribution response answers through the size of the mean, standard deviation and approach analysis verification through structural equivalence model analysis with Partial Least Square (SEM-PLS) to analyze influence between variables . The software used for SEM PLS analysis is the SmartPLS 4 program.

RESEARCH RESULTS AND DISCUSSION

Research results and discussion section contains an explanation of the selection samples and findings.

Description Objects Study

This research focuses on the influence auditor characteristics towards quality of audit report. The method used namely distribution of questionnaires to respondents . This questionnaire was designed to obtain data related to the personal character of auditors, their experience, and their independence, which are considered give influence to the quality of the audit produced . The questionnaire was distributed start January 19 , 2025 at KAP Jakarta and surrounding areas by directly contacting auditors who are willing to participate . To attract interest respondents , prizes given to 10 lucky respondents . The questionnaire is closed January 31 , 2025 with a total of 114 successful respondents obtained . This amount has been meet the minimum sample requirements for the study . The main objective This research is namely analyze contribution auditor characteristics towards audit quality in the empirical context and audit practices in Indonesia.

Table 2
Respondent Overview Table

<i>Gender</i>	<i>Man</i>	<i>60</i>	<i>52.6%</i>
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	Woman	54	47.4%
	Total	114	100%
Age	20-30	33	28.95%
	31-40	38	33.33%
	41-50	25	21.93%
	51-60	18	15.79%
	Total	114	100%

Source: Processed Primary Data, 2025

Analysis Descriptive

Descriptive analysis was conducted to review the answers of 114 respondents to various questions that have been listed in the questionnaire. The results of the questionnaire that have been processed give results from frequency, mean, std. deviation, minimum, and maximum values of each question variable . Statement in questionnaire total 22 items which reflect indicator from dimensions used for measure variable .

Table 3

Statistics Descriptive

Name	Mean	Min	Max	Standard deviation
Personal Auditor Characteristics	4.212	1,000	5,000	0.897
Auditor Experience	4.410	1,000	5,000	0.782
Auditor Independence	4.333	1,000	5,000	0.888
Audit Quality	4.177	1,000	5,000	0.705

Source: Processed Primary Data, 2025

Verification Analysis

PLS analysis is analysis statistics multivariate which is useful for testing model theory that focuses on studies prediction (Ghozali & Kusumadewi, 2023). The reason for using SEM PLS in this study is that the SEM PLS algorithm is non- parametric so it doesn't need assumption data normality. The PLS model consists of a structural model and a measurement model. In PLS, model evaluation includes 2 components: outer and inner model evaluation (Hair et al., 2017).

Table 4

Convergent Validity

<i>Outer Test</i>	<i>Outer Loading</i>	<i>CA</i>	<i>CR</i>	<i>AVE</i>
Auditor's personal character (X1)		0.936	0.949	0.757
Locus Of Control	0.794-0.807			
Self Esteem	0.905-0.904			
Self-Efficacy	0.883-0.931			
Auditor Experience (X2)		0.908	0.935	0.783
Audit Period	0.892-0.869			
The amount Audit Findings / Assignments	0.891-0.888			
Auditor Independence (X3)		0.934	0.948	0.751
Independence in the Audit Program	0.833-0.860			
Independence in Verification	0.843-0.925			
Independence in Reporting	0.879-0.858			

Audit Quality (Y)		0.956	0.962	0.810
Auditor Competence	0.889-0.881			
Auditor Reputation	0.925-0.882			
Experience	0.925-0.898			

Source: Processed Primary Data , 2025

Table 5
Validity Discriminant

<i>Fornell Larcker</i>				
	X1	X2	X3	Y
X1	0.870			
X2	0.817	0.885		
X3	0.741	0.786	0.867	
Y	0.461	0.488	0.410	0.900
HTML				
X1				
X2	0.881			
X3	0.787	0.847		
Y	0.436	0.480	0.405	

Source: Processed Primary Data , 2025

Table 6
Inner Model Evaluation and Hypothesis Testing

	<i>Path Coefficient</i>	<i>P values</i>	<i>VIF</i>	<i>f-square</i>	<i>R-square</i>
H ₁ . X1 -> Y	0.183	0.314	3.258	0.014	0.250
H ₂ . X2 -> Y	0.322	0.106	3,842	0.036	
H ₃ . X3 -> Y	0.021	0.891	2,836	0.000	

Source: Processed Primary Data , 2025

Findings analysis show that The Personal Character variable of the Auditor has the path coefficient value is 0.183 and p- value 0.314 shows that influence This No significant , so that Hypothesis 1 is rejected . In addition , the VIF value of 3.258 is still is below the tolerance limit multicollinearity , which is 5, so that No happen excessive multicollinearity . Based on f-square value of 0.014, effect variable X1 against Y is classified as No influential .

Findings This in line with study previously by Dewi (2017) which showed that Audit quality is not always influenced by the personal character of the auditor. One of the reason is that in the audit context, personal character is not always become determinant main audit quality. Audit results are more significantly influenced by factors such as technical knowledge, experience, and professional competence. This is in accordance with the findings of this study which show that the personal character of the auditor has an insignificant influence on audit quality.

For the second hypothesis, the Auditor Experience variable has a path coefficient value of 0.322 and the P-value obtained is 0.106 indicating that this influence is not significant. The VIF value of 3.842 indicates that No There is problem multicollinearity , and the f-square value of 0.036 shows that the influence of X2 on Y is in category No influential , but Still more big compared to influence of X1. Hypothesis rejected Because auditor experience is not give influence significant to audit quality .

Based on findings study this , my own audit experience No influence audit quality with significant . Discovery This in accordance with research conducted by Soares et al. (2021) and Biyantari (2018) which concluded that audit quality is not influenced by the auditor's experience, because experience the No applied in a way effective in settlement audit work . So are the results Elisha and Icuik's research (2010) stated that that experience give influence in a way simultaneous to audit quality , but in a way partial No give influence .

For hypothesis third , variables Auditor Independence is not give influence to Audit Quality with a path coefficient of 0.021. The p-value of 0.891 shows that influence This The same very No significant. There is no multicollinearity problem because the VIF of 2.836 is still below the limit of 5. The very small f-square value, which is 0.000, indicates that there is no influence of X3 on Y, so this hypothesis is rejected. This finding indicates that although auditor independence—as one of the basic principles in audit practice—is considered important to maintain objectivity and integrity in assessment, its impact on audit quality in the context of this study is proven to be insignificant.

This finding is in line with the findings of Soares et al., (2021) and Nazara et al., (2023) who also found that auditor independence did not have a significant effect on audit quality. They concluded that audit quality can be maintained by auditors working in Public Accounting Firms, regardless of their independence. This is because auditors (public accountants) in carrying out audit work are guided by SPAP and the provisions in the audit standards prepared by IAI. In line with this, Mutiara Fajri's research (2022) shows that auditor independence does not have a significant effect on audit quality in the context of both sharia audits and conventional audits. The R-square value for this model of 0.250 shows that the independent variables of Auditor Personal Character, Auditor Experience, and Auditor Independence simultaneously can influence about 25% of the variance that occurs in the Audit Quality variable. This means that about 75% of the variation in Audit Quality is explained by other variables that are not included in this model, which shows that the influence of the independent variables in this study on the dependent variable is relatively low.

CONCLUSION AND LIMITATIONS

This section contains the research conclusions, research limitations, and suggestions for future research.

Conclusion

Research purposes This namely " analyzing" the influence of Auditor Personal Character, Auditor Experience , and Auditor Independence on Audit Quality ". Based on results data analysis , concluded :

1. Personal Auditor Characters Consisting of from *Locus of Control*, *self-esteem*, and *self efficacy* proven Not yet Enough give influence significant to Audit Quality. Auditors with internal locus of control, price high self-esteem, and confidence strong self in ability they, show more capabilities Good in detect and resolve error or cheating, and in ensure accuracy audit report. With thus personal character of the auditor remains must maintained Because own a positive direction, even though Not yet Enough significant.
2. Proven Auditor experience Not yet Enough give influence significant to Audit Quality. Experienced auditors potential own skills as well as good insight. This is impact on the auditor's ability to identify and address complex issues. So from That although No own significant influence, however auditor experience has positive direction.
3. Independence, although is fundamental principles in audit practice. Based on findings study This show influence that is not significant. Findings This indicates that although independence still important For guard objectivity, its influence to audit quality is not

as big as expected compared to with other factors such as personal character of the auditor.

Limitations

This study has several limitations, namely:

Having an inadequate sample size even though it meets the minimum sample limit, respondents who do not understand the statements and weak model quality.

Suggestion

Based on the conclusions and existing limitations, some suggestions for further research are:

1. The scope of the study can be expanded by involving additional auditors and choosing the right time to distribute the questionnaires, because some auditors are busy with office responsibilities. This is due to the fact that the sample size is much larger than the minimum sample limit. Research advanced should can add other related variables factors that influence audit quality. For example, the variables of Audit Fee, Audit Team Rotation, KAP Reputation and others . This intended to provide more insight broad and deep.

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