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Analyzing Audit Quality: Experience, Motivation, Audit Fees with Auditor Ethics as Moderator

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KEYWORDS	ABSTRACT
<p>Keywords:</p> <p>auditor experience; auditor motivation; audit fees; auditor ethics; audit quality.</p> <p>Conflict of Interest Statement:</p> <p>The author(s) declares that the research was conducted without any commercial or financial relationships that could be construed as a potential conflict of interest.</p> <p>Copyright © 2023 AMAR. All rights reserved.</p>	<p>Purpose: This study examines the influence of auditor experience, motivation, and audit fees on audit quality, with auditor ethics as a moderating variable in public accounting firms (KAP) in Makassar.</p> <p>Research Design and Methodology: This quantitative study collected primary data through questionnaires distributed to 46 auditors from 9 public accounting firms in Makassar. The population consisted of all auditors registered with these firms. Hypotheses were tested using multiple linear regression analysis with the assistance of Smart PLS 3.0 software.</p> <p>Findings and Discussion: The results revealed that auditor experience, motivation, and audit fees significantly and positively influence audit quality. Additionally, auditor ethics was found to significantly moderate the relationship between auditor experience and audit fees with audit quality. However, the moderation effect of auditor ethics on the relationship between auditor motivation and audit quality was negative and insignificant. These findings suggest that while experience and appropriate compensation enhance audit quality, motivation alone may not be sufficient without ethical reinforcement.</p> <p>Implications: The study highlights the importance of ethical practices in enhancing audit quality, suggesting that public accounting firms should focus on continuous training, fair compensation, and strengthening ethical frameworks. Future research could explore the impact of technological advancements and remote auditing on audit quality and auditor ethics.</p>

Introduction

Audit is a systematic and independent process for evaluating evidence to determine whether established audit criteria are met. High-quality audits ensure transparency and accuracy in financial statements, supporting informed decision-making by stakeholders (Fahmi & Syahputra, 2019). Public accountants act as intermediaries between company management and external users, with their independence and competence essential for audit integrity. Without these attributes, audits lose credibility, potentially leading to misguided business decisions. Despite its importance, audit quality is often questioned due to auditors' failure to detect material misstatements. For instance, the PT Sunprima Nusantara Pembiayaan (SNP Finance) involved negligence by Public Accounting Firms under Deloitte Indonesia, allowing document falsification and fraud (www.cnnindonesia.com). Other cases,

such as the license suspensions of KAP Indra Soesetawan, KAP Hussen Shahab, and KAP Sugeng Wirjaseputra, further highlight the need for high audit standards (<http://www.pppk.kemenkeu.go.id>). These failures underscore the importance of auditor-specific factors, including experience, motivation, audit fees, and ethical adherence.

Auditor experience plays a crucial role in ensuring audit accuracy. According to Halim, as cited in Salsabila et al. (2021), experienced auditors develop sharper analytical skills, enhancing their ability to evaluate audit evidence and formulate multiple hypotheses (Chairani, 2019). However, the COVID-19 pandemic disrupted practical experience, emphasizing the need for continuous skill development. Motivation also drives audit performance, with Alfatih (2019) highlighting that motivated auditors demonstrate more remarkable persistence and attention to detail. Yet, remote work during the pandemic reduced engagement, impacting motivation levels. Audit fees further influence audit quality by incentivizing thorough work. Wanous et al., as cited in Hanjani & Rahardja (2014), note that audit fees are a primary motivator, reflecting assignment complexity and risk. While appropriate compensation encourages high-quality audits, excessive reliance on client fees may compromise independence. Ethical conduct also moderates auditors, ensuring integrity and professionalism (Hanjani & Rahardja, 2014). The Indonesian Institute of Accountants (IAI) enforces a professional code of ethics to prevent unethical practices and uphold audit reliability.

Previous studies present mixed findings on factors affecting audit quality. Hanjani & Rahardja (2014) and Sartono et al. (2021) found that auditor experience positively influences audit quality, while Oktaviyani & Pangaribuan (2021) reported no significant impact. Similarly, Chairani (2019) confirmed that motivation enhances audit quality, while Salsabila (2020) and Fachruddin et al. (2017) highlighted a positive relationship between audit fees and quality, contrasting with Oktaviyani & Pangaribuan's (2021) findings. Tjan (2020) argued that ethics moderates these relationships, emphasizing its role in fostering public trust.

This study expands Chairani's (2019) research by incorporating ethics as a moderating variable, addressing the need for professional integrity to prevent unhealthy competition. Unlike previous studies on Medan, this research targets Public Accounting Firms in Makassar, providing a new geographical context. Conducted during the COVID-19 pandemic, this study also examines how experience, motivation, and audit fees interact with ethics under challenging conditions. Addressing these gaps aims to offer a comprehensive understanding of the determinants of audit quality.

Literature Review

Attribution Theory, introduced by Heider (1976) and expanded by Weiner (1985), explains how individuals attribute outcomes to internal (dispositional) or external (situational) factors. In auditing, this theory helps understand how auditors interpret findings, often attributing irregularities to internal factors like management competence or financial mismanagement rather than external conditions (Rahmawati, 2020). Experienced auditors, for instance, are more likely to attribute discrepancies to internal control weaknesses, leading to more rigorous testing. Auditor motivation and audit fees also relate to this theory, as motivated auditors often attribute success to their skills and diligence. In contrast, inadequate fees may lead auditors to blame resource constraints for suboptimal performance (Hussin et al., 2023). Ethical standards further moderate the attribution process, ensuring impartiality and preventing auditors from attributing findings to external pressures. This study employs Attribution Theory to examine how auditor ethics strengthen the relationship between experience, motivation, and audit fees with audit quality. Audit quality reflects an auditor's ability to detect and report material misstatements, ensuring the accuracy and reliability of financial statements (DeAngelo, 1981). Competence, including technical expertise and experience, plays a critical role, as skilled auditors are more effective in identifying complex audit issues (Haryanto & Susilawati, 2018). Motivational factors enhance audit quality, with intrinsically motivated auditors conducting more thorough procedures driven by professional dedication (Purnomo & Aulia, 2019). This aligns with Sartono et al. (2021), who found that motivation and adequate fees improve audit outcomes. Ethical standards also shape audit quality, as auditors adhering to moral principles are less likely to succumb to client pressure, ensuring unbiased reports (Martani et al., 2021). Thus,

understanding how competence, motivation, and ethics intersect provides valuable insights into achieving high-quality audits.

Auditor experience significantly influences audit quality, reflecting expertise gained through extensive audit engagements and task complexity. Experienced auditors possess stronger analytical skills, enabling them to identify discrepancies and provide accurate audit opinions (Ramadhan & Arif, 2023). This experience enhances risk assessment and resilience against external pressures, ensuring independent judgment (Napitupulu et al., 2021). However, Sartono et al. (2020) highlight that experience alone does not guarantee quality without ethical reinforcement. Therefore, continuous professional development remains essential for maintaining audit integrity and ensuring reliable financial reporting. Auditor motivation, both intrinsic and extrinsic, drives auditors' commitment to high-quality audits. Intrinsic motivation arises from professional satisfaction and ethical responsibility, while extrinsic motivation includes financial rewards and career advancement (Rosanti, 2016). Highly motivated auditors demonstrate greater diligence and adherence to standards, resulting in more reliable audits (Amran & Selvia, 2019). Motivation also encourages continuous skill enhancement, ensuring auditors stay updated with evolving practices and regulations (Suhariadi & Arif, 2022). Thus, fostering motivation through incentives and a supportive work environment strengthens audit quality (Sihombing et al., 2021).

Audit fees, representing compensation for audit services, reflect task complexity, risk, and required expertise. These fees include standard procedures' base fees and complex engagements' premium fees (Andriani & Nursiam, 2017). Factors like company size, financial report complexity, and audit risk influence fee structures, with larger organizations incurring higher costs due to increased workload (Li et al., 2018; Pranama, 2019). Auditors with greater credibility and experience often charge higher fees, reflecting the value of their services (Sanusi & Purwanto, 2017). Adequate compensation ensures auditors can maintain professional standards without compromising independence, underscoring the importance of balanced, transparent fee structures. Auditor ethics, guided by integrity, objectivity, and professionalism principles, play a vital role in maintaining audit quality (Alsughayer, 2021). Ethical behavior fosters trust, reduces audit costs, and enhances the credibility of audit findings (Morales-Sánchez et al., 2020). Adherence to the International Ethics Standards Board for Accountants (IESBA) framework ensures auditors uphold professional competence, confidentiality, and due care (Bernadenta et al., 2020). Strong ethics promote professional skepticism, which is critical for evaluating complex transactions and ensuring impartiality (Sarca & Rasmini, 2019). Yessie et al. (2023) further emphasize that ethics moderate the relationship between auditor competence and audit quality, reinforcing the integrity of audit outcomes and enhancing stakeholder trust.

Research Design and Methodology

This study employs a quantitative approach, presenting the data collected from respondents as scores derived from questionnaire responses. The research will be conducted at nine Public Accounting Firms (KAP) located in Makassar City, with primary data sourced directly from field research through direct observation of specific objects under investigation, utilizing instruments such as questionnaires and observations to capture the current conditions. The sampling method applied in this study is the census sampling technique, whereby the researcher includes all population members as the sample. Based on this sampling method, the study will involve nine Public Accounting Firms in Makassar City. The variables utilized in this study include independent variables comprising competence, independence, and professionalism, while the dependent variable is audit quality, with audit fees as the moderating variable. The data analysis in this research will use the Partial Least Squares (PLS) approach. PLS is a component- or variance-based structural equation modeling (SEM) technique. According to Ghozali (2006), PLS represents an alternative approach that shifts from covariance-based SEM to variance-based SEM. While covariance-based SEM primarily tests causality and theoretical models, PLS is more oriented toward predictive modeling. PLS is considered a powerful analytical method (Ghozali, 2006), as it does not rely heavily on assumptions of normal data distribution and does not require a large sample size, making it particularly suitable for this study's context.

Findings and Discussion

Findings

The variables used in this study include Auditor Experience, Auditor Motivation, Audit Fee, Audit Quality, and Auditor Ethics. These variables were tested using descriptive statistics. Subsequently, a descriptive analysis was conducted to explain each respondent's responses to the questions posed during the research process.

Table 1. Descriptive Statistics Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
Auditor Experience (X1)	46	3.40	5.00	4.4087	.44812
Auditor Motivation (X2)	46	3.29	5.00	4.4224	.46458
Audit Fee (X3)	46	3.00	5.00	4.4275	.50510
Auditor Ethics (M)	46	3.40	5.00	4.4217	.46805
Audit Quality (Y)	46	3.25	5.00	4.3587	.44923
Valid N (listwise)	46				

Source: Processed primary data, 2023.

Table 1 presents the descriptive statistical analysis showing consistent respondent perceptions across all variables—auditor Experience, Auditor Motivation, Audit Fee, Audit Quality, and Auditor Ethics. The mean values for all variables range from 4.3587 to 4.4275, with standard deviations between 0.44812 and 0.50510, indicating general agreement among respondents and moderate variability around the mean.

The primary analytical method employed in this study is the Structural Equation Model (SEM), with the analysis conducted using Smart PLS 3.0 software.

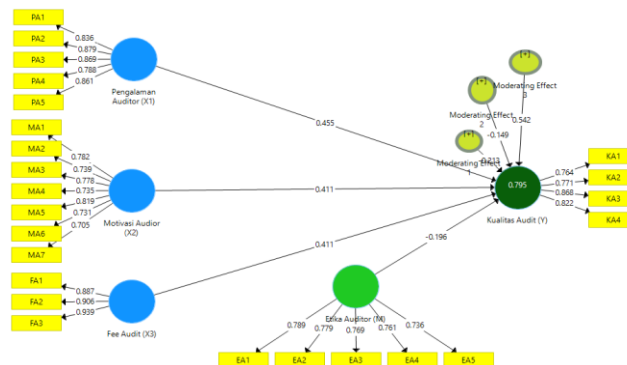


Figure 2. Full Model SEM Test Using Smart PLS

The results of the SEM test presented in the figure above show no loading factor values below 0.50. Therefore, excluding any data to remove indicators with loading values below 0.50 was unnecessary, ensuring the attainment of a robust model. The outer loading test using PLS that all indicators for Auditor Experience (PA1 to PA5), Auditor Motivation (MA1 to MA7), Audit Fee (FA1 to FA3), Audit Quality (KA1 to KA4), and Auditor Ethics (EA1 to EA5) have loading factors above 0.70, confirming their validity. The most dominant indicators are audit practice duration, fulfillment of physical needs, audit task complexity, audit report quality, and adherence to the professional code of ethics. Composite reliability and Cronbach's alpha for all variables exceed the 0.70 threshold, while AVE values are above 0.50, indicating high consistency and stability. Thus, all constructs and their indicators demonstrate strong validity and reliability, ensuring the measurement instruments are fit for further analysis.

Discriminate validity ensures that different construct indicators are not highly correlated. It is achieved when the square root of AVE exceeds the correlation between constructs (Ghozali, 2015). The cross-loading values indicate that each indicator's loading factor is higher for its respective construct than others, confirming that the model meets the discriminant validity criteria. (Ghozali, 2011). The inner model (inner relation, structural model, and substantive theory) represents the

relationships between latent variables based on substantive theory. The structural model is evaluated using the R-square value for the dependent latent variable. In PLS analysis, the evaluation begins by examining the R-square value for each dependent latent variable, interpreted similarly to traditional regression analysis. Changes in the R-square value can be used to assess the impact of specific independent latent variables on the dependent latent variable, determining whether the influence is substantive (Ghozali, 2011).

Table 2. R-Square of Variable Constructs

	<i>R Square</i>	<i>R Square Adjusted</i>
Audit Quality (Y)	0.795	0.758

Source: PLS Output, 2022

According to Table 2, the R-square value for the Audit Quality variable is 0.758, which falls under the high category. This value indicates that 75.8% of the variance in Audit Quality can be explained by the Auditor Experience, Auditor Motivation, and Audit Fee variables, with Auditor Ethics as a moderating variable. The remaining 24.2% is explained by other variables not included in this study.

The proposed hypotheses were tested using the structural model (inner model) by examining path coefficients, which indicate parameter coefficients and the significance of the t-statistic. The importance of the estimated parameters provides information regarding the relationships between the study variables. The threshold for accepting or rejecting the hypothesis is a p-value < 0.05 or a t-statistic > 1.96.

Table 3. Hypothesis Testing (Path Coefficients) - Direct Effect

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Audit Fee (X3) -> Audit Quality (Y)	0.411	0.322	0.195	2.104	0.036
Audior Motivation (X2) -> Audit Quality (Y)	0.411	0.405	0.175	2.352	0.019
Auditor Experience (X1) -> Audit Quality (Y)	0.455	0.494	0.165	2.755	0.006

Source: PLS Output, 2022

The hypothesis testing confirms that Auditor Experience, Auditor Motivation, and Audit Fee positively and significantly influence Audit Quality. Higher levels of experience, motivation, and appropriate compensation lead to improved audit outcomes, emphasizing the importance of these factors in enhancing audit quality.

The moderation hypothesis was tested using the structural model by examining path coefficients and t-statistics. Hypotheses were accepted if p-values were < 0.05 or t-statistics > 1.96, indicating significant relationships between the study variables.

Table 4. Hypothesis Testing (Path Coefficients) - Moderating Effect

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Moderating Effect 1 → Audit Quality (Y)	0.213	0.235	0.193	1.991	0.041
Moderating Effect 2 → Audit Quality (Y)	-0.149	-0.091	0.307	0.485	0.628
Moderating Effect 3 → Audit Quality (Y)	0.542	0.503	0.193	2.802	0.005

Source: PLS Output, 2022

The hypothesis testing results show that Auditor Ethics significantly moderates the relationship between Auditor Experience and Audit Quality (H4 accepted) and between Audit Fees and Audit Quality (H6 accepted). However, Auditor Ethics does not moderate the relationship between Auditor Motivation and Audit Quality (H5 rejected). These findings highlight that while experience and fair

compensation enhance audit quality when supported by ethical standards, motivation alone is insufficient without complementary factors.

Discussion

The study finds that auditor experience positively and significantly influences audit quality in public accounting firms in Makassar. Experience, encompassing audit assignments, seminars, workshops, and professional training, enhances auditors' understanding of complex procedures, sharpens analytical skills, and improves their ability to detect material misstatements. This aligns with Attribution Theory (Robbins & Judge, 2012), where experience is an internal attribution that strengthens auditors' ability to identify non-compliance and financial reporting inconsistencies. Consistent with Rahayu & Suryono (2016), this study shows that increased experience leads to better audit quality. However, it contrasts with DewiAyuni (2008), who found an insignificant effect in computer-based audits due to differing contexts. Practically, these findings highlight the need for continuous professional development to sustain and enhance audit quality.

The study demonstrates that auditor motivation significantly enhances audit quality, with higher motivation driving diligence, resilience, and accuracy in audit procedures. Motivation, both intrinsic (professional growth and ethics) and extrinsic (financial incentives and career advancement), aligns with Attribution Theory (Robbins & Judge, 2012), where motivated auditors attribute success to personal effort. This finding supports prior research by Amran & Selvia (2019) and Tjahjono & Adawiyah (2019). However, this contrasts with Suhariadi & Arif (2022), who argued that motivation alone does not guarantee audit quality without competence and ethical standards. Public accounting firms should foster motivation through professional development, incentives, and collaborative work cultures to maintain high audit quality.

The study finds that audit fees positively and significantly affect audit quality, with higher fees reflecting task complexity, expertise required, and associated risks. This finding aligns with Chairani (2019) and Reid et al. (2019), who highlighted that higher fees motivate auditors to conduct more thorough examinations. Attribution Theory (Robbins & Judge, 2012) supports this relationship, suggesting that fees are an external motivator for professional diligence. The study aligns with Salsabila (2020), who warned that excessive fees might compromise independence. Thus, transparent fee structures are essential to balance fair compensation and audit integrity.

The study reveals that auditor experience significantly influences audit quality when moderated by auditor ethics. Experienced auditors adhering to ethical standards more effectively detect irregularities and ensure professional and regulatory compliance. Attribution Theory (Robbins & Judge, 2012) supports this finding, attributing high-quality audits to internal competencies. This conclusion aligns with Damanik (2016) and Salsabila (2020), emphasizing that ethical conduct enhances experienced auditors' effectiveness. Practically, public accounting firms should promote continuous professional development and ethics training to strengthen audit quality and stakeholder trust.

The study finds that auditor motivation does not significantly affect audit quality when moderated by auditor ethics. While motivation drives auditors to perform diligently, it does not guarantee higher-quality outcomes without ethical reinforcement. Attribution Theory (Heider, 1958) explains this by emphasizing the role of both internal (motivation) and external (moral standards) factors in shaping behavior (Ikhsan & Ishak, 2005). This finding aligns with Dimas (2015), highlighting that motivation must be supported by ethics, adequate compensation, and organizational support to enhance audit quality. Companies should promote ethical standards alongside motivation to maintain high audit standards.

The study finds that audit fees significantly impact audit quality when moderated by auditor ethics. Higher costs and strong ethical standards enhance auditors' diligence and professionalism, ensuring thorough and accurate audits. This aligns with Attribution Theory (Robbins & Judge, 2012), where audit fees act as external motivators. The findings support Dewana & Achyani (2015) but contrast with concerns that excessive fees might compromise independence. Firms should establish fair and transparent fee structures while promoting ethical conduct to maintain audit quality and public trust.

Conclusion

This study aimed to investigate the influence of auditor experience, motivation, and audit fees on audit quality, with auditor ethics serving as a moderating variable. The findings revealed that auditor experience, motivation, and audit fees each positively and significantly impact audit quality. Additionally, auditor ethics moderates the relationship between expertise and audit quality and between audit fees and audit quality, further strengthening these relationships. However, auditor ethics did not moderate the relationship between motivation and audit quality, indicating that intrinsic and extrinsic motivators alone may not guarantee high-quality audits without ethical adherence.

The significance of this study lies in its contribution to academic literature and professional practice. Theoretically, the research enriches the understanding of how personal and professional factors, combined with ethical standards, shape audit outcomes. Practically, the findings highlight the importance of enhancing auditor training programs, emphasizing technical competencies and moral awareness. For policymakers and regulatory bodies, the results suggest stricter guidelines on audit fees and auditor independence to maintain high-quality audit practices. Public accounting firms can also adopt performance-based incentive systems that align with professional ethics to promote diligent and unbiased auditing.

Despite its contributions, this study has certain limitations. The sample was limited to public accounting firms in Makassar, which may restrict the generalizability of findings to other regions or contexts. Furthermore, the study relied on self-reported data, which may be subject to response bias. Future research could expand the sample to include a broader geographical scope and incorporate more objective measures of audit quality. Exploring other moderating variables, such as organizational culture or regulatory environment, may provide deeper insights into audit outcomes' complex dynamics.

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