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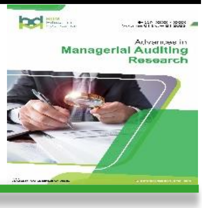

The Effect of Accountability, Competence, and Independence on Audit Quality

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The author(s) declares that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

ABSTRACT

Purpose: This study aims to analyze and examine the impact of accountability, competence, and independence on audit quality in public accounting firms in Makassar City.

Research Design and Methodology: The research utilizes a descriptive and multiple regression analysis to assess the data collected from a sample of 34 respondents. The study investigates the simultaneous and partial effects of accountability, competence, and independence on audit quality.

Findings and Discussion: The results indicate that accountability, competence, and independence positively and significantly influence audit quality in public accounting firms in Makassar City. The findings suggest that these factors are crucial for ensuring high audit quality, confirming that auditors' professional behavior, skills, and ability to remain objective contribute significantly to reliable and credible audit outcomes.

Implications: The study provides valuable insights for public accounting firms, emphasizing the need to enhance auditor training in accountability, competence, and independence. By investing in continuous education and professional development programs, firms can improve auditors' performance and, consequently, audit quality. This research also lays the groundwork for further studies to explore these factors in different cultural and regulatory contexts, enhancing the generalizability and applicability of the findings.

Introduction

Audit quality is a cornerstone of financial transparency and integrity, essential for maintaining stakeholders' trust and enabling effective organizational decision-making. Auditors are expected to produce high-quality audit reports that align with established standards, accurately reflecting an organization's financial status. According to the Standards of Professional Public Accountants (SPAP), an audit is considered high-quality if it adheres to standards, including professional quality, auditor independence, and sound judgment throughout the audit process (DeFond & Zhang, 2014). Audit quality is defined as the probability that an auditor will detect and report any discrepancies in the client's accounting system, as noted by DeAngelo (1981). Despite these rigorous expectations, numerous audit failures suggest a persistent deficiency in audit quality among Public Accounting Firms (KAPs). For example, a notable case involved Sherly Jakom from KAP Purwanto, Sungkoro, and Surja, a member of Ernst and Young Global Limited (EY), who was penalized for breaching capital market regulations and the professional code of ethics of the Indonesian Institute of Certified Public Accountants (IAPI), resulting in a one-year suspension of her registration certificate (CNBC Indonesia, 2020). This case underscores the critical issue of audit quality, often compromised by a lack of accountability, competence, and independence among auditors (Knechel et al., 2013). This study analyzes how accountability, competence, and independence affect audit quality in Makassar City Public Accounting Firms.

Recent studies have increasingly focused on factors influencing audit quality, emphasizing the importance of auditor attributes such as competence, independence, and accountability. Susanto et al. (2023) identified competence and independence as critical determinants of audit quality, underscoring their significance in ensuring the reliability and accuracy of financial statements. Moreover, recent research by Alsaeedi and Kamyabi (2023) demonstrated that auditor experience and competence positively affect audit quality, with ethical considerations moderating. Similarly, Agyei-Mensah (2019) highlighted the interplay between influential audit committees and the presence of Big Four auditors, which together enhance the quality of voluntary information disclosure. In the public accounting firm context, competence has been shown to have a strong positive correlation with audit quality, as Samosir et al. (2022) outlined. Alfiati (2017) also explored the impacts of internal audit quality factors such as competence, independence, objectivity, and integrity, finding that these factors significantly contribute to audit quality individually and collectively. These studies illustrate the multifaceted nature of audit quality and the importance of integrating various elements to enhance audit processes.

However, the current body of research presents several limitations. Many studies still need to adequately incorporate the dimension of accountability despite its growing recognition as a crucial factor in maintaining audit quality. Laksita & Sukirno (2019) argue that accountability is vital for ensuring auditors perform their duties accurately and uphold a sense of responsibility towards their clients and the public. Furthermore, while theoretical frameworks like attribution theory provide insights into the behavioral aspects of auditors (Heider, 1958; Karnia & Haryanto, 2015), existing studies have not fully explored how these behavioral traits impact audit quality across diverse environmental contexts, such as different geographical and organizational settings. Consequently, there is a need for further research that integrates these dimensions to provide a more comprehensive understanding of the factors affecting audit quality.

While studies such as Alsaeedi & Kamyabi (2023) and Agyei-Mensah (2019) examine factors like auditor experience, competence, and the role of audit committees, they do not adequately explore how these elements interact with local environmental contexts, such as geographical and organizational settings, to affect audit quality. Existing research has primarily been conducted in broad contexts without considering specific regional or organizational differences that may influence auditor behavior and decision-making processes. Furthermore, theories like attribution theory, which explains how traits affect behavior (Heider, 1958; Karnia & Haryanto, 2015), have not yet been fully used to investigate how these traits directly affect audit quality in various settings. This gap suggests the need for more nuanced studies integrating accountability with other auditor attributes and considering diverse environmental factors to provide a more comprehensive understanding of audit quality dynamics.

The novelty of this research lies in its comprehensive examination of the combined effects of accountability, competence, and independence on audit quality, particularly within the context of Public Accounting Firms in Makassar City. Unlike previous studies that have predominantly focused on competence and autonomy, this study integrates accountability as a critical variable, providing a more holistic understanding of the factors influencing audit quality. This approach addresses the identified gaps by incorporating accountability alongside other auditor attributes and examining how these factors interact within specific regional and organizational environments. The research questions guiding this study are: How does accountability influence audit quality in Public Accounting Firms in Makassar City? What roles do competence and independence play in enhancing audit quality, and how do these factors interact with accountability? The primary objective of this research is to analyze the impact of accountability, competence, and independence on audit quality and to offer empirical evidence that supports integrating these attributes to improve auditing practices within varied contexts. By filling these gaps, the study aims to contribute significantly to the academic literature on audit quality and provide practical insights for improving auditing standards and practices across different organizational and geographical settings.

Literature Review

The Role of Accountability in Enhancing Audit Quality

Accountability is a fundamental component of audit quality, extending beyond mere compliance with auditing standards to encompass ethical responsibility and integrity in the auditing process. It ensures auditors perform their duties diligently and transparently, which is vital for maintaining stakeholder trust in their findings. According to Laksita & Sukirno (2019), accountability is the auditor's capacity to carry out audits effectively and efficiently while subject to strict supervision and scrutiny from supervisors and being answerable to their employers. This sense of responsibility compels auditors to identify and report any discrepancies or breaches in financial statements (DeAngelo, 1981; Kurnia et al., 2014). Recent research highlights the critical role of accountability in enhancing audit quality. DeFond & Zhang (2014) suggest that accountability influences auditors' decision-making processes, particularly in high-risk environments. Accountable auditors are more likely to apply professional skepticism, crucial for identifying potential errors or fraud. Similarly, Cohen & Simnett (2015) argue that high levels of accountability encourage strict adherence to auditing standards, reducing the chances of audit failures. This demonstrates that accountability improves audit quality and protects auditing firms from reputational risks.

Accountability is closely linked with other attributes, such as competence and independence. Knechel et al. (2013) found that when accountability is paired with professional competence, auditors are more effective in delivering high-quality audits. Competent and accountable auditors exhibit greater vigilance, ensuring thorough audit procedures and documentation, which is essential for detecting financial irregularities. Knechel & Salterio (2016) also note that accountability promotes an environment where auditors can challenge management assertions and resist undue influence, thus preserving their independence and objectivity throughout the audit process. The complexity of financial transactions and evolving regulations have increased the demand for accountability in auditing. Benston et al. (2006) note that as financial reporting standards become more complex, auditors must possess technical expertise and demonstrate accountability in applying these standards correctly. Accountability ensures auditors remain committed to their professional duties, enhancing the overall quality of financial reporting. Accountability also has broader implications for corporate governance and stakeholder trust. Carson et al. (2013) found that organizations emphasizing accountability in their audits enjoy higher trust levels from stakeholders, which is essential in maintaining confidence in financial markets, especially after numerous corporate scandals. By fostering a culture of accountability, auditing firms can help restore public confidence in financial reporting.

Competence as a Determinant of Audit Quality

Competence is critical in determining audit quality, encompassing the auditor's technical skills, knowledge, and experience for effective audits. Competent auditors are better equipped to understand complex financial information, identify risks, and apply appropriate auditing standards, leading to higher-quality audits. Research has consistently found a positive correlation between auditor competence and audit quality. More recent studies, such as Arvianty & Tandiontong (2020), which showed a strong positive relationship between competence and audit quality in public accounting firms, support Sjam et al.'s (2020) identification of competence as a critical factor affecting audit quality. Competence is not static; it evolves with changes in regulatory requirements, advancements in auditing techniques, and economic conditions. This dynamic nature highlights the importance of continuous learning and professional development for auditors. As regulations and financial reporting standards become increasingly complex, auditors must stay updated to maintain competence and ensure high-quality audits. Djogo (2023) emphasizes that ongoing education and training are essential for auditors to adapt to new challenges and maintain high competence. This need is particularly evident in regions like Makassar City, where auditors face unique local regulations and business practices that differ from global standards.

The specific competencies required for auditors can vary significantly depending on the cultural and regulatory environment in which they operate. Auditors in diverse settings, such as Makassar City, need tailored training programs focusing on local regulatory knowledge and culturally sensitive practices. Despite the recognized importance of competence, more empirical research is needed to examine the specific skills required for auditors in diverse environments. Aldamen et al. (2021) note that most studies focus on general competence without addressing the unique skills needed for effective auditing in various cultural and regulatory contexts. Enhancing auditor competence through targeted training and development can significantly improve audit quality. Lee et al. (2016) found that auditors who received specialized training on local regulations and cultural practices were better equipped to navigate the complexities of their audit environments, resulting in higher audit quality. Anis (2017) also highlights the positive impact of competency development initiatives, such as workshops and certification programs, on audit quality by equipping auditors with the necessary skills to perform their duties effectively.

Independence as a Pillar of Audit Quality

Independence is universally recognized as a fundamental pillar of audit quality. It refers to the auditor's ability to remain objective and impartial throughout the audit process, free from any undue influence by the client or other stakeholders. This characteristic is crucial because it ensures that the auditor can provide an unbiased opinion on the financial statements, enhancing their reports' credibility, reliability, and integrity. The importance of independence in auditing has been well-documented in the academic literature. For instance, Pradana (2018) describes independence as a fundamental ethical requirement for the audit process's credibility. With independence, the audit's value is significantly maintained, as stakeholders may question the impartiality of the auditor's findings. Maintaining independence, however, is only sometimes straightforward. Auditors often face challenges, especially in environments with substantial client or stakeholder pressure to present favorable outcomes. This is particularly relevant in regions like Makassar City, where close-knit business communities can significantly influence auditor-client relationships. The pressure to maintain good client relationships can lead to auditors compromising their independence, intentionally or unintentionally, to maintain business ties or client satisfaction. This dilemma highlights the tension between commercial interests and professional ethics in auditing Espinosa-Pike & Barrainkua (2016). Moreover, DeFond & Zhang (2014) argue that auditors financially dependent on a single client may struggle to maintain true independence, as economic incentives could subconsciously affect their judgment.

Several studies have examined the impact of independence on audit quality. For example, Knechel et al. (2013) explores how the degree of independence affects auditors' ability to detect and report financial misstatements. Their findings suggest that greater independence is associated with a higher likelihood of identifying and disclosing errors, thus improving audit quality. Similarly, Agyei-Mensah (2019) discusses how independent auditors on audit committees enhance the quality of financial reporting by reducing the likelihood of biased financial statements. These studies underscore the critical role of independence in maintaining the integrity of the audit process. However, they also indicate that maintaining independence is not solely about adherence to professional standards but also about fostering an ethical culture that prioritizes transparency and accountability (Shneiderman, 2020). Despite the established importance of independence, further research is still needed to explore how cultural and organizational factors in specific regions affect auditor independence. For instance, close-knit business environments, like those in Makassar City, may create conflicts of interest that challenge auditors' ability to remain independent. Existing studies often need to consider how independence interacts with other attributes, such as accountability and competence, to influence audit quality. Christensen et al. (2016) highlight that the interplay between these factors can provide a more comprehensive understanding of what drives audit quality. According to research by Abbott et al. (2016), high levels of competence and accountability are also necessary to achieve the best audit outcomes, even though independence is crucial.

The Interplay Between Accountability, Competence, and Independence

Accountability, competence, and independence are critical determinants of audit quality, but their combined effect on audit quality still needs to be fully understood. These attributes interact in complex ways to influence the auditing process. For example, an auditor with high competence but lacking accountability may not adhere to ethical standards, potentially compromising audit quality. Conversely, an independent auditor who needs to gain competence may fail to detect financial misstatements, leading to inaccurate audit findings. Understanding how these factors work together is crucial for enhancing audit quality. Research on the interplay between accountability, competence, and independence remains limited, highlighting the need for more comprehensive studies that collectively examine these attributes. Sulaiman (2023) found that independence, competence, and objectivity collectively enhance audit quality, but the study needed to address the role of accountability in this dynamic specifically. Integrating accountability into models with competence and independence could provide a more nuanced understanding of how these attributes collectively impact audit quality. This is especially relevant in regions like Makassar City, where local cultural and organizational contexts affect the effectiveness of these attributes.

The attribution theory, which Heider first introduced in 1958 and later built upon by Karnia and Haryanto (2015), is a helpful way to look into how qualities like responsibility, skill, and independence affect how auditors act and, in turn, the quality of their work. This theory suggests that internal attributes, such as accountability, and external factors, like organizational culture and client pressures, influence auditors' behavior. Applying this framework can provide deeper insights into how these individual characteristics and contextual factors combine to impact audit quality. Lee et al. (2016) suggest that independence needs to be supported by accountability and competence to achieve optimal audit outcomes, indicating that these factors are interconnected. Recent studies have started to explore this interconnectedness. Cohen & Simnett (2015) emphasize that competence must be complemented by solid accountability and independence to maintain high audit standards. Knechel et al. (2013) argues that considering the combined effects of these attributes could lead to better audit practices and higher-quality audits. This approach is critical in diverse environments where auditors face unique challenges, such as cultural norms and regulatory requirements, that impact their ability to remain independent or accountable. García-Hernández et al. (2022) further highlight that independence alone is insufficient for ensuring audit quality; it must be reinforced by accountability to promote ethical behavior and competence to ensure up-to-date technical skills. Mangion (2020) also stresses the importance of developing these attributes through targeted training and development programs, which could significantly improve audit quality.

Research Design and Methodology

The approach used in this research is quantitative research. The population in this study consisted of auditors at the Public Accounting Firm in Makassar City, totaling 34 people. Determination of the research sample using the method of saturated sampling. Saturated sampling is a determination technique that uses all population members as samples (Wagiran, 2013). Data collection was carried out by distributing questionnaires to respondents. Research data analysis using SPSS software tools is done through several stages: validity, reliability, normality test, heteroscedasticity test, and multicollinearity test. Furthermore, the R2 test, F test (simultaneous), and t-test (Partial) were carried out to answer the research hypothesis, namely, to see the amount of influence of each independent variable on the dependent variable both partially and simultaneously (Sugiyono, 2010). The data analysis process uses multiple regression methods with the formula:

$$Y = a + b1X1 + b2X2 + b3X3 + e$$

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Description:

Y	= Audit quality
b1-b3	= Regression coefficient
a	= Constant
e	= Standard error
X1	= Accountability
X2	= Competence
X3	= Independence

Findings and Discussion

Findings

Validity Test

The validity test is a tool used to measure whether a questionnaire is valid. It examines the correlation between each item's and variable's scores using the Pearson correlation. A question item is considered valid if its significance level is below 0.05.

Table 1. Validity Results

Question Item		Pearson Corelation	Sig (2-Tailed)	Description
X1	X1.1	0.528**	0.001	Valid
	X1.2	0.579**	0.000	Valid
	X1.3	0.719**	0.000	Valid
	X1.4	0.654**	0.000	Valid
	X1.5	0.564**	0.000	Valid
	X1.6	0.637**	0.000	Valid
	X1.7	0.693**	0.000	Valid
	X1.8	0.665**	0.000	Valid
	X1.9	0.517**	0.000	Valid
	X1.10	0.528**	0.001	Valid
X2	X2.1	0.625**	0.000	Valid
	X2.2	0.628**	0.000	Valid
	X2.3	0.680**	0.000	Valid
	X2.4	0.836**	0.000	Valid
	X2.5	0.750**	0.000	Valid
	X2.6	0.697**	0.000	Valid
	X2.7	0.887**	0.000	Valid
	X2.8	0.781**	0.000	Valid
	X2.9	0.625**	0.000	Valid
X3	X3.1	0.860**	0.000	Valid
	X3.2	0.891**	0.000	Valid
	X3.3	0.856**	0.000	Valid
	X3.4	0.812**	0.000	Valid
	X3.5	0.837**	0.000	Valid
	X3.6	0.862**	0.000	Valid
	X3.7	0.800**	0.000	Valid
	X3.8	0.846**	0.000	Valid
	X3.9	0.581**	0.000	Valid
	X3.10	0.723**	0.000	Valid
Y	Y.1	0.867**	0.000	Valid
	Y.2	0.750**	0.000	Valid
	Y.3	0.745**	0.000	Valid
	Y.4	0.645**	0.000	Valid
	Y.5	0.703**	0.000	Valid
	Y.6	0.867**	0.000	Valid
	Y.7	0.819**	0.000	Valid
	Y.8	0.770**	0.000	Valid
	Y.9	0.815**	0.000	Valid
	Y.10	0.822**	0.000	Valid
	Y.11	0.867**	0.000	Valid
	Y.12	0.750**	0.000	Valid

Source: *Primary Data Processed, 2021*

Table 1 indicates that all question items for the variables Accountability (X1), Competence (X2), Independence (X3), and Audit Quality (Y) are valid. The Pearson Correlation values for all items are marked with double asterisks (**) and have significance (Sig) values less than 0.05, indicating they are statistically significant. Specifically, for each question item within variables X1, X2, X3, and Y, the Pearson Correlation values range from 0.517 to 0.891, demonstrating a strong positive correlation with their respective total scores. For instance, item X3.2 has the highest Pearson Correlation value of 0.891, showing a robust correlation, while item X1.9 has the lowest value of 0.517, which is still solid and significant. Overall, these results confirm that all items are valid for measuring their respective constructs, meaning they accurately reflect the intended variables in the study.

The reliability test, on the other hand, is a tool used to measure a questionnaire that indicates a variable or construct. This test is carried out to assess the consistency of respondents' answers to the given questions using Cronbach's Alpha statistical method, with a significance level greater than (>) 0.6, indicating reliability.

Table 2. Reliability Test Results

Variable	Cronbach's Alpha	Description
Accountability (X1)	0.747	Reliable
Competence (X2)	0.768	Reliable
Independence (X3)	0.782	Reliable
Audit Quality (Y)	0.776	Reliable

Source: Processed Data, 2021

Table 2 indicates that all variables—Accountability (X1), Competence (X2), Independence (X3), and Audit Quality (Y)—are reliable. The Cronbach's Alpha values for these variables are all above the threshold of 0.6, which is generally considered acceptable for internal consistency in social science research. Specifically, Cronbach's Alpha values range from 0.747 for Accountability to 0.782 for Independence, demonstrating good reliability across the variables. These results suggest that the items used to measure each variable consistently reflect the intended constructs. Therefore, the questionnaires used in this study are reliable tools for data collection, ensuring consistent and dependable responses from participants regarding their perceptions of accountability, competence, independence, and audit quality.

A normality test is conducted to determine whether the regression model's dependent and independent variables are normally distributed. This study uses the one-sample Kolmogorov-Smirnov Test. The data is normally distributed if the test result exceeds the alpha level (0.05).

Table 3. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		34
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	3.02905762
Most Extreme Differences	Absolute	.130
	Positive	.070
	Negative	-.130
Test Statistic		.130
Asymp. Sig. (2-tailed)		.157[c]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

Source: *Primary Data Processed, 2021*

Table 3 shows that the regression model's unstandardized residuals are normally distributed. With a sample size of 34, the test yielded a mean of 0.0000000 and a standard deviation of 3.02905762. The Test Statistic is 0.130, and the Asymp. Sig. (2-tailed) is 0.157, which is greater than 0.05. Therefore, the null hypothesis of normality is not rejected, confirming that the normality assumption for the residuals is met, validating the regression results.

A heteroscedasticity test is conducted to assess whether there is a constant variance of errors across the levels of an independent variable. The results of this test are illustrated in Figure 1.

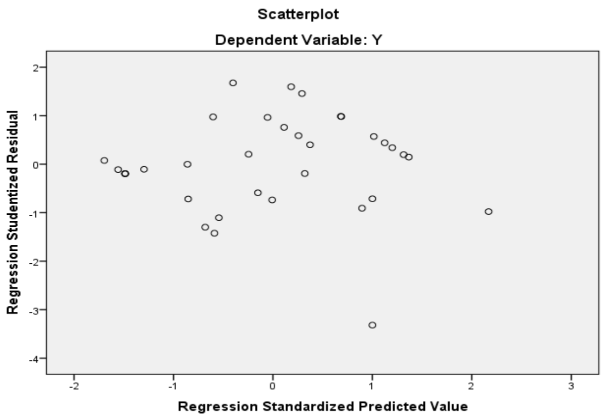

Figure 1. Heteroscedasticity Test Result
Source: Primary Data Processed, 2021

Figure 1 shows a heteroscedasticity test using a scatterplot of standardized predicted values against studentized residuals. The random distribution of points around the horizontal axis suggests constant residual variance across all independent variable levels, indicating no heteroscedasticity in the data. This confirms the homoscedasticity assumption, supporting the validity of the regression results. A visible pattern like a funnel shape or clustering would have indicated heteroscedasticity, potentially compromising the regression's reliability.

The multicollinearity test examines whether there is a high correlation between independent variables in a regression model.

Table 4. Multicollinearity Test Results

Coefficients[a]				
Model		Collinearity Statistics: Tolerance	Collinearity Statistics: VIF	Description
1	X1	.971	1.030	No symptoms of multicollinearity
	X2	.818	1.222	No symptoms of multicollinearity
	X3	.802	1.247	No symptoms of multicollinearity
a. Dependent Variable: Y				

Source: Primary Data Processed, 2021

Table 4 shows no multicollinearity among the independent variables: Accountability (X1), Competence (X2), and Independence (X3). The tolerance values (0.971, 0.818, 0.802) exceed 0.1, and the VIF values (1.030, 1.222, 1.247) are below 10, indicating low multicollinearity risk. These results confirm that the variables are not highly correlated, ensuring the regression model's reliability and accurate estimates for each predictor.

Table 5. Regression Analysis Results (Coefficients[a])

Model		Unstandardized Coefficients: B	Unstandardized Coefficients: Std. Error	Standardized Coefficients: Beta	t	Sig.
1	(Constant)	12,330	9.659		1,277	.212
	X1	.808	.161	.573	5.017	.000
	X2	.386	.164	.293	2.356	.025
	X3	.368	.154	.300	2.386	.024
a. Dependent Variable: Y						

Source: Primary Data Processed, 2021

Based on Table 5, the multiple linear regression model can be expressed as follows:

$$Y = 12.330 + 0.808\ X_1 + 0.386\ X_2 + 0.368\ X_3 + e$$

The constant value of 12.330 indicates that if the independent variables (accountability, competence, and independence) are zero (0), the dependent variable (audit quality) would be 12.330 units. The regression coefficient for accountability (b1) is 0.808 and is positive. This means that the value of variable Y (audit quality) will increase by 0.808 for every one-unit increase in variable X1 (accountability), assuming other independent variables remain constant. The positive coefficient indicates a direct relationship between an auditor's accountability and audit quality—the higher the accountability of an auditor, the better the audit quality produced.

The regression coefficient for competence (b2) is 0.386, also positive. This suggests that the value of Y will increase by 0.386 for each one-unit increase in X2 (competence), with other independent variables held constant. The positive coefficient signifies a direct relationship between an auditor's competence and audit quality—the higher the competence of an auditor, the better the audit quality.

The regression coefficient for independence (b3) is 0.368 and positive. It indicates that the value of Y will increase by 0.368 for every one-unit increase in X3 (independence), with other independent variables held constant. The positive coefficient suggests a direct relationship between an auditor's independence and audit quality—the higher the independence, the better the audit quality.

The coefficient of determination (R^2) is 0.619, or 62%, indicating that the variables of accountability, competence, and independence explain 62% of the variability in audit quality. The remaining 38% can be explained by other variables not included in this study.

Discussion

Accountability on Audit Quality

The first hypothesis (H1) findings suggest that accountability positively and significantly affects audit quality in public accounting firms in Makassar City. This result implies that respondents believe auditors possess a sense of responsibility or accountability, a critical attribute for effectively completing their duties. The higher the level of accountability exhibited by auditors, the more reliable the audit quality, ensuring that audited financial statements and audit reports provide trust and reliability to the users of these financial statements for informed decision-making. This finding aligns with the fundamental concept that accountability is crucial in auditing, as it ensures that auditors conduct their work with integrity, adhere to ethical standards, and maintain objectivity, thereby enhancing the overall quality of the audit. The hypothesis tested aligns with the research finding that higher accountability among auditors leads to better audit quality. The study supports the hypothesis that accountability significantly affects audit quality. This positive relationship demonstrates that auditors are more likely to perform thorough and accurate audits when they feel a strong sense of responsibility toward their work. It reinforces the theoretical framework that views accountability as a cornerstone of professional auditing practice. In this context, accountable auditors are likely to be more diligent, transparent, and objective, ultimately contributing to more credible and dependable audit outcomes.

The findings are also supported by several theories that emphasize the importance of accountability in auditing. According to DeAngelo's theory of audit quality, auditors' ability to detect and report a breach in accounting practices is enhanced by their sense of accountability (DeAngelo, 1981). This theory underlines that accountability is a vital component that drives auditors to act ethically and responsibly, improving audit quality. By linking accountability with ethical behavior and professional standards, the study provides theoretical backing for the positive impact of accountability on audit quality. This study's results further underscore that when auditors are accountable, they are more likely to adhere to professional guidelines and standards, ensuring that the audit process is conducted thoroughly and without bias. In comparing these findings with previous research, there is clear support from earlier studies that align with the current study's outcomes. Research by Hapsari (2016), Larasati & Sulasmiyati (2018), and Aziz (2018) all report similar findings that accountability positively and significantly influences audit quality. These studies reinforce the notion that accountability is a fundamental driver of audit quality, supporting the argument that a strong sense of responsibility among auditors is crucial for producing high-quality audits. This consistency across multiple studies strengthens the validity of the current findings and suggests a robust relationship between accountability and audit quality.

However, it is essential to note that not all prior studies agree with this finding. For example, the survey by Samagaio & Felício (2022) presents contrasting results, suggesting that accountability has little impact on audit quality. This discrepancy might be due to different contextual factors, such as variations in organizational culture, audit firm practices, or the specific environments in which these studies were conducted. Such differences highlight the need for further research to explore the conditions under which accountability may or may not influence audit quality. It also suggests that while accountability generally benefits audit quality, its impact can vary depending on other moderating factors, such as organizational support, external pressures, and specific regulatory frameworks. The practical implications of these findings are significant for audit firms and regulatory bodies. For audit firms, emphasizing accountability through training and development programs can enhance the quality of audits. Encouraging auditors to develop a strong sense of responsibility and ethical awareness can lead to more thorough and accurate auditing practices. Additionally, regulatory bodies can use these findings to strengthen guidelines and frameworks that promote accountability among auditors, ensuring that auditing standards are upheld, and the integrity of financial reporting is maintained. By fostering a culture of accountability, audit firms and regulators can improve audit quality, thereby enhancing the reliability of financial information and boosting stakeholder confidence in financial markets.

Competence on Audit Quality

The results of the second hypothesis (H2) test indicate that competence positively and significantly impacts audit quality in public accounting firms in Makassar City. This finding suggests that respondents believe auditors must maintain high professional knowledge and skills and diligently apply these competencies when providing professional services. Competence in auditing encompasses both knowledge and abilities. Auditors must possess sufficient knowledge to understand the entities they are auditing and have the skills to collaborate effectively within teams and analyze data accurately. The study's findings support the fundamental concept that the higher the competence of an auditor, the higher the quality of the audit produced. This correlation underlines competence's critical role in ensuring effective and reliable audits, as more competent auditors are better equipped to perform thorough and accurate assessments. This study's findings confirm that competence positively influences audit quality. The study provides empirical evidence supporting the hypothesis by demonstrating that increased competence leads to improved audit quality. It confirms that auditors who possess the necessary knowledge and skills and the ability to apply them effectively in professional settings are more likely to produce high-quality audits. This supports the theoretical framework that positions competence as a crucial auditing component. The findings emphasize that auditors must acquire relevant knowledge and continuously update their skills to remain effective in their roles, ensuring high-quality audits are delivered.

The results align with existing theories on competence in auditing. According to the Human Capital Theory, individuals with higher knowledge and skills are more productive and effective in their roles. This theory can be applied to auditing, where auditors with greater competence—defined by their knowledge and analytical abilities—are more adept at identifying risks, detecting inaccuracies, and providing accurate financial assessments. The study's findings reinforce the view that competence is essential for maintaining the integrity and reliability of the audit process. It underscores the importance of continuous learning and skill development as key factors contributing to audit quality. Comparing these findings with previous research, there is strong support for the positive relationship between competence and audit quality. Studies by Al-Hara (2018), In & Asyik (2019), and Nirwana (2014) have similarly concluded that competence significantly and positively impacts audit quality. These studies reinforce that auditors' competence is critical to producing reliable, high-quality audits. The consistency of these findings across multiple studies strengthens the current study's conclusion and suggests a robust relationship between competence and audit quality. These consistent findings highlight the importance of ensuring that auditors are well-trained, knowledgeable, and capable of effectively applying their skills in diverse auditing scenarios.

While the study finds that competence positively affects audit quality, it is essential to consider contrasting findings from other research. For instance, Pratiwi et al. (2020) suggest that competence does not significantly impact audit quality, possibly due to varying contextual factors such as audit environment, organizational culture, or sample differences. These discrepancies indicate that the relationship between competence and audit quality is complex and may depend on specific conditions. Future research should investigate these factors to understand better when competence might influence audit quality. The practical implications for audit firms and professional bodies are significant. Audit firms should invest in developing auditors' competencies through continuous training and professional development to ensure more accurate and reliable audits. This includes refining hiring and training practices to prioritize strong competencies and providing ongoing education. Professional bodies can use these insights to enhance competency frameworks that guide auditors in skill maintenance and improvement. Moreover, fostering a culture of continuous learning and providing resources to keep auditors updated on regulations, technologies, and best practices is essential for maintaining high audit quality and a reputation for excellence.

Independence on Audit Quality

The results of the third hypothesis (H3) test indicate that independence positively and significantly impacts audit quality in public accounting firms in Makassar City. This finding reflects respondents' beliefs that auditors must maintain independence to prevent bias and external influence, which is crucial for high-quality audits. Independence enables auditors to provide objective and impartial assessments, ensuring the integrity of the audit process. If an auditor lacks independence, the audit quality will likely suffer, resulting in a loss of public trust. The study's findings support the hypothesis that independence positively affects audit quality, providing empirical evidence that auditors who maintain their independence are more likely to produce reliable and credible audit reports. This aligns with the theoretical framework that emphasizes independence as a fundamental principle in auditing, essential for preserving objectivity and integrity. The results suggest that independence is a regulatory requirement and a vital professional stance that auditors must uphold to ensure trustworthy work. The Role Conflict Theory, which contends that auditors' independence is jeopardized when subject to conflicts of interest or client pressure, further supports the findings. This theory aligns with the study's results, reinforcing the need for auditors to maintain independence to avoid conflicts that could undermine their objectivity and reliability.

Comparing these findings with previous research reveals consistent support for the positive relationship between independence and audit quality. Studies by Nadi & Suputra (2017), In & Asyik (2019), and Aziz (2018) similarly concluded that independence significantly and positively impacts audit quality. These studies reinforce the view that independence is a critical factor in ensuring high-quality audits, supporting the argument that maintaining a clear separation from clients and other external influences is vital for preserving the credibility of audit work. The consistency of these findings across multiple studies strengthens the validity of the current research and suggests a robust relationship between independence and audit quality. However, it is also essential to acknowledge contrasting findings from other studies. For example, Tjun et al. (2012) found that independence does not significantly impact audit quality. This discrepancy could be due to different contextual factors, such as variations in organizational culture, audit firm practices, or the specific environments in which these studies were conducted. These differing results highlight the complexity of the relationship between independence and audit quality. They suggest that while independence is generally beneficial, its impact may vary depending on specific conditions and environments. Future research could further explore these variations to better understand under what circumstances independence may or may not significantly influence audit quality.

These findings' practical implications are significant for audit firms and regulatory bodies. For audit firms, reinforcing the importance of independence through policies, training, and a supportive organizational culture is crucial. Ensuring auditors are aware of and committed to maintaining their independence can lead to more objective and high-quality audits. Audit firms can also use these findings to enhance their internal controls and monitoring systems to prevent situations compromising auditor independence. Additionally, regulatory bodies can use these results to develop or strengthen guidelines and standards that emphasize the importance of autonomy in auditing, ensuring that auditors uphold the highest standards of integrity and objectivity. These findings suggest that audit firms should foster an environment supporting independence and transparency. By encouraging auditors to maintain a clear distinction between their professional responsibilities and any external influences, firms can improve audit quality and build a reputation for excellence and reliability. Furthermore, these results highlight the need for audit firms to provide resources and support for auditors to navigate ethical dilemmas and maintain independence, especially in complex and challenging audit environments.

Conclusion

This study found that accountability, competence, and independence positively and significantly affect audit quality in public accounting firms in Makassar City, both simultaneously and partially. The findings support the acceptance of all the research hypotheses, indicating that these factors are crucial determinants of audit quality. The results suggest that enhancing these attributes among auditors can lead to higher audit quality, reinforcing the importance of maintaining high professionalism and ethical conduct.

The value of this research lies in its contribution to both academic knowledge and practical application in auditing. The study's focus on the combined effects of accountability, competence, and independence on audit quality within the particular context of Makassar City highlights its originality. These findings provide valuable insights for public accounting firms, suggesting that improving auditor training in these areas could enhance audit quality. Practical implications include the need for public accounting firms to invest in ongoing education and training programs that develop auditors' skills, knowledge, and professional attitudes, ultimately leading to more reliable and credible audit outcomes.

However, this study has limitations that should be considered. The research is geographically limited to Makassar City, which may affect the generalizability of the findings to other regions or contexts. Future research could expand on this study by exploring these factors in different cultural and regulatory environments. Additionally, the study relied on self-reported data, which may introduce bias. Future research should consider using a broader range of data collection methods, such as observational studies or archival research, to validate these findings. Further investigation is recommended to explore the dynamic interactions between accountability, competence, and independence in various settings to understand how these factors collectively influence audit quality.

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