OPEN ACCESS

International Journal of Accounting, Business, and Economic Policy | Vol. 1 No. 4 (2025)

Research Article

The Influence of Competence, Independence, Time Budget Pressure, Audit Fee, and Audit Tenure on Audit Quality with Auditor Ethics as a Moderating Variable

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Received:	Revised:	Accepted:	Online:
July 02, 2026	August 18, 2026	August 20, 2026	August 21, 2026

Abstract
Financial statements retain the trust of stakeholders in large measure owing to the calibre of audit work performed behind the scenes. This study examines five candidate determinants of Audit Quality, Competence, Independence, Time Pressure, Audit Fee, and Audit Tenure, while positioning Auditor Ethics as a moderating variable capable of tilting these relationships one way or another. A quantitative, correlational design underpins the inquiry, with primary data gathered through questionnaires that, once they had withstood validity, reliability, and classical assumption scrutiny, were subjected to multiple linear regression in tandem with Moderated Regression Analysis (MRA). The sample was drawn from auditors at Public Accounting Firms (KAP) throughout DKI Jakarta who hold registration with the Indonesian Institute of Public Accountants (IAPI), numbering 145 respondents assembled via random sampling. The resulting picture is far from uniform. Competence and Time Pressure, against expectation perhaps, proved to exert no appreciable pull-on Audit Quality, whereas Independence, Audit Fee, and Audit Tenure each left a measurable imprint. Auditor Ethics, for its part, refused to sit on the sidelines: functioning as a moderator, it left its mark on every relationship examined, sharpening the influence of Time Pressure and Audit Tenure on Audit Quality even as it blunted that of Competence, Independence, and Audit Fee. Taken as a whole, these findings position Auditor Ethics as a load-bearing element within the structure of Audit Quality, propping it up chiefly through the reinforcement of professional conduct that auditors carry into their engagements.

Keywords: Audit Quality, Auditor Competence, Auditor Ethics, Auditor Independence, Time Pressure.

1. Introduction

Financial statements serve as a repository of quantitative information drawn upon by both internal and external stakeholders when making economic decisions. Per the SFAC (Statement of Financial Accounting Concepts), financial reporting is intended to furnish information useful for investment and credit decisions and for gauging future cash flows, while the Financial Accounting Standards Board (FASB) stresses that financial statements ought to satisfy the criteria of relevance and reliability; criteria that, in practice, prove difficult to fulfil optimally. Within this context, a conflict of interest arises between management, who prepare the financial statements as agents, and the users who rely on them, giving rise to what is known as an agency problem. It falls, therefore, to an independent party, namely the auditor, to attest to the fairness of the financial statements, affirming their freedom from material misstatement and their reliability as a foundation for decision-making.

In recent years, however, the quality of the public accounting profession has been called into question, not least by the Centre for Financial Professional Development (PPPK), which has flagged indications of breaches in professional standards. The Ministry of Finance of the Republic of Indonesia, for its part, has recorded the revocation of licenses held by several public accountants for failing to comply with the Professional Standards for Public Accountants (SPAP), shortcomings that include poorly maintained audit working papers, insufficient documentation, and a failure to obtain adequate and appropriate audit evidence. Such lapses point to persistent weaknesses in the quality control systems of Public Accounting Firms (KAP), among them the so-called "familiarity threat" that can emerge from prolonged auditor-client relationships, potentially eroding auditors' independence and professionalism in the process.

Audit quality itself, according to the American Institute of Certified Public Accountants (AICPA), is a vital accountability mechanism that provides assurance to management, regulators and stakeholders that an entity has complied with applicable regulations, thereby enhancing confidence in financial statements. These persistent lapses underscore why a clear conceptual understanding of audit quality is essential. DeAngelo (1981) defines audit quality as the joint probability that an auditor will detect and subsequently disclose irregularities in a client's financial records, a probability significantly determined by the auditor's expertise and objectivity. Professional standards and ethical codes likewise emphasize that competence, independence, and professional conduct are essential prerequisites for achieving superior audit outcomes. An auditor's competence, acquired through education and experience, determines their ability to detect misstatements, whilst independence forms a crucial foundation for maintaining the objectivity of the audit opinion (Mansouri et al., 2009; Putri, 2019).

In addition to internal auditor factors, audit quality is also influenced by external factors such as time constraints (Semarabawa & Erlina Wati, 2022), audit fees (Hartadi, 2012) and audit tenure (Nasser et al., 2006; Nurhayati, 2015). Time constraints can encourage dysfunctional behavior such as the reduction of audit procedures, whilst audit fees have the potential to affect auditor independence through negotiations with clients, and an excessively long audit tenure can increase the risk of closeness to the client, thereby undermining the auditor's objectivity. To address this, the government has enacted regulations such as Government Regulation No. 20 of 2015 and OJK Regulation No. 13 of 2017, which limit the duration of audit engagements to safeguard auditor independence.

Furthermore, auditor ethics are also a key factor in determining audit quality, as ethics constitute a set of norms governing auditors' conduct in the performance of their professional duties (Rezaei et al., 2024). Ethical auditors are expected to maintain integrity and objectivity, and to avoid dysfunctional behavior that could compromise audit quality. However, prior empirical investigations have yielded divergent findings concerning the effects of competence, independence, time pressure, audit fees, and tenure upon audit quality. Some studies have found a positive influence, whilst others have shown different or even insignificant results, indicating a research gap that requires further investigation.

Motivated by the inconclusive nature of existing evidence, this research explores the impact of Competence, Independence, Time Pressure, Audit Fee, and Audit Tenure on Audit Quality among DKI Jakarta-based Public Accounting Firms, incorporating Auditor Ethics as a moderator. Through this design, the study seeks to resolve contradictory findings and to clarify the capacity of ethical conduct to alter the manner in which these factors affect the caliber of audit services.

2. Literature Review

2.1. The Influence of Auditors' Competence on Audit Quality

Section 210 of the Professional Standards for Public Accountants (SA) (Publik, 2011) mandates that audits be conducted by auditors possessing sufficient technical expertise and training, alongside sound personal qualities. This Competence rests upon experience and knowledge that equip auditors to comprehend, elucidate, and classify errors within financial statements in keeping with the audit objectives. Competence exerts a positive influence upon Audit Quality, insofar as it reflects both

technical proficiency and the capacity to oversee audit work (Iryani, 2017). Furthermore, competence is an essential qualification for maintaining an auditor's objectivity and integrity (Fietoria & Manalu, 2016). Auditors with higher levels of education and knowledge are better able to analyze issues in depth (Widodo et al., 2016). Competence, when combined with auditor independence, yields enhanced audit quality, given that misstatement detection is competence-driven while misstatement reporting is independence-driven. The proposition that well-developed competence and extensive knowledge enable superior audit performance leads to the research hypothesis:
H1: Auditor competence has a positive effect on audit quality.

2.2. The Effect of Auditor Independence on Audit Quality

Auditing Standard Section 220.1 stipulates that auditors are obliged to remain independent, signifying that they must not be readily swayed given that their work is conducted in the public interest. Independence, it should be noted, does not equate to being exacting or overly stringent; rather, it entails ensuring that assessments are undertaken impartially whilst honesty is upheld towards all parties possessing an interest in the financial statements. Independence has been found to exert a significant influence upon audit quality (Indrayani & Yasa, 2016), inasmuch as it reflects candor in weighing the facts at hand and impartiality in the expression of an opinion. Audit quality, moreover, is likewise shaped by both the competence and independence of auditors: the capacity to detect misstatements is contingent upon competence, whereas the reporting of such misstatements is governed by independence (Widodo et al., 2016). A further study, conducted by Nurjanah and Kartika (2016), similarly found independence to exert a positive effect upon audit quality, given that auditors must be capable of gathering information objectively when arriving at audit decisions.
H2: Auditor independence has a positive effect on audit quality.

2.3. The Effect of Auditors' Time Constraints on Audit Quality

The high level of time pressure faced by auditors often leads them to conduct audits that do not adhere to the established plan, thereby reducing the quality of the audit results. Basuki and Mahardani (2006) concluded that the existence of tight time constraints is considered commonplace and serves as a means of encouraging auditors to work harder and more efficiently. It is also an important attribute of audit quality, as the majority of respondents in this study agreed with the statement that audit firms should set tight time constraints for every area of a high-quality audit. Conversely, the majority of auditors hold the view that time pressure constitutes a considerable challenge within the profession, and that a rise in such pressure could precipitate higher rates of staff turnover within audit firms. The findings of Basuki and Mahardani (2006), however, indicate that time-budget pressure exerts no direct, negative, or significant effect upon audit quality. Notwithstanding this inconclusive prior evidence, the present study takes the view that, when confined within reasonable limits, time-budget pressure may in fact spur auditors toward greater efficiency and diligence, and it is this directional expectation that the following hypothesis is intended to test. In light of the foregoing discussion, the following hypothesis may be formulated:
H3: Auditors' time-budget pressure has a positive effect on audit quality.

2.4. The Effect of Audit Fees on Audit Quality.

The fee associated with an audit engagement represents the amount billed by the auditor in exchange for rendering an opinion on the financial statement presentation. This fee's magnitude depends upon such factors as the risk profile of the engagement, the complexity of required services, the public accountant's cost framework, auditor expertise, and additional professional variables (Hendi & Desiana, 2019). The finding of a positive association between audit fees and audit quality has been

documented in prior research, with Fauziyyah and Praptiningsih (2020) providing confirmatory evidence of a significant, beneficial impact of fees upon audit quality. This finding is corroborated by two further studies: that of Purnomo and Aulia (2019), which found audit fees to affect audit quality, and that of Sutani and Khairani (2018), which likewise found audit fees to exert a significant effect upon audit quality. In light of the foregoing discussion, the following hypothesis may be formulated:
H4: The auditor's audit fee has a positive effect on audit quality.

2.5. The Effect of Audit Tenure on Audit Quality

Audit Tenure refers to the length of time over which the auditor, or the public accounting firm, remains engaged with the client (Gizta & Zulaika, 2023). A more prolonged period of collaboration allows the auditor to cultivate a deeper grasp of the client's business characteristics and processes, thereby easing the conduct of the audit and potentially enhancing audit quality (Gizta & Zulaika, 2023). Martani et al. (2021), however, contend that audit tenure exerts no significant effect upon audit quality, on the grounds that the relationship in question is not linear but rather quadratic in nature, implying the existence of a particular optimum point. Consonant with this view, Suwarno et al. (2020) likewise emphasize that audit tenure is not the sole determinant of audit quality, notwithstanding the fact that a fuller understanding of the client can assist auditors in detecting potential manipulation of financial statements. In contrast, Darwis and Muhammad (2022) found that audit tenure positively influences audit quality, as extended experience fosters greater familiarity with the client's operations. Yuniarti (2026) similarly asserts that longer tenure correlates with superior quality due to strengthened misstatement detection and prevention capabilities. The inconsistent evidence on this association thus calls for renewed testing within the current investigation.
H5: Auditor audit tenure has a positive effect on audit quality.

2.6. Auditor Ethics Moderates the Effect of Competence on Audit Quality.

The maintenance of high audit quality requires adherence to elevated ethical principles, which in turn safeguards the profession's accountability to investors, the citizenry, government entities, and other stakeholders who rely on certified financial statements. As auditor ethics are directly related to clients, the application of auditor competence must be supported by sound ethical conduct and carried out in accordance with established procedures. This line of inquiry finds further support in the work Azhari et al. (2020), Kharismatuti and Hadiprajitno (2012), and Wardhani and Astika (2018), each of which elucidates how auditor ethics can exert a positive effect on audit quality. In light of the foregoing discussion, the following hypothesis may be formulated:
H6: Auditor ethics moderate the relationship between competence and audit quality.

2.7. Auditor Ethics Moderate the Influence of Independence on Audit Quality

According to Fearnley et al. (2005), auditors may breach regulations by providing feedback if management and the auditor fail to reach an agreement. Auditor independence will counteract client pressure based on professional ethics and experience. If auditors lack the ability to address specific client requests, this may therefore undermine their independence. Auditors are obliged to meet client requests, as their position is very difficult. However, from another perspective, an auditor's actions may breach the terms of their engagement, for example, in the assignment of auditors. This research is supported by Kharismatuti and Hadiprajitno (2012), Sarca and Rasmini (2019), and Mutiara et al. (2018), who explain that auditor ethics are related to independence in audit quality. Based on the above explanation, the following hypothesis can be formulated:
H7: Auditor ethics moderate the relationship between independence and audit quality.

2.8. Auditor ethics moderate the effect of time constraints on audit quality

High time constraints during the audit process can lead to a decline in audit quality; however, this impact can be minimized if auditors possess composure, confidence and sound professional ethics. Auditors who remain composed tend to be more adaptable in dealing with obstacles during the audit process, thereby reducing work-related barriers arising from time constraints. Theoretically, auditor ethics are also considered capable of mitigating the negative impact of such constraints on audit quality. Gasperz (2014) indicates that actions likely to reduce audit quality increase when time budget pressure is difficult to manage, although auditors' behavioral decisions remain dependent on their personal convictions and subjective norms. Furthermore, professional ethics are expected to strengthen audit quality, as adherence to ethical standards enhances the quality of work (Rezaei et al., 2024). Research findings (Anugrah et al., 2017) also revealed that time budget pressure does not affect audit quality when moderated by professional ethics, suggesting that ethical auditors remain inclined to carry out audit procedures in full despite being under time pressure.

H8: The moderating effect of auditor ethics strengthens the relationship between time budget pressure and audit quality.

2.9. Auditor Ethics Moderates the Effect of Audit Fees on Audit Quality

The audit process involves the systematic acquisition and assessment of evidence to ascertain the degree to which financial statements conform to applicable audit criteria, performed by an impartial auditor in adherence to evidence, due diligence, truthful disclosure, independence, and professional ethics (Miller & Zeff, 1962). Audit Fee is defined as the consideration provided by a firm to its auditor for audit work, the magnitude of which varies according to complexity, risk, client size, and the auditor's professional reputation and ability. Prior research reports that Audit Fee relates positively to Audit Quality, attributable to the greater resources and expertise that higher fees are presumed to secure (Yulaeli, 2022), thereby enabling the execution of more thoroughgoing audit procedures, whereas fees set too low risk diminishing the audit's overall effectiveness. A significant association between Audit Fee and Audit Quality was also documented by Agustini and Siregar (2020) for companies traded on the Indonesia Stock Exchange, employing the natural logarithmic transformation of audit expenditures as the fee proxy, following Nursiam et al. (2021). Based on this foundation, the subsequent hypothesis is proposed.

H9: Auditor ethics moderates the relationship between audit fees and audit quality.

2.10. Auditor Ethics Moderate the Effect of Audit Tenure on Audit Quality

Audit tenure is the duration of the auditor's relationship with the client, measured in years (Geiger & Raghunandan, 2002). This issue is of concern because both excessively long and excessively short tenures can affect audit quality; consequently, the Indonesian government encourages auditor rotation to limit audit tenure. Johnson et al. (2002) found that a short audit firm tenure (2–3 years) resulted in lower audit quality compared to a medium tenure (4–8 years), as auditors were still adapting to the client's business; whereas during the medium tenure, auditors' understanding of the client was better, thereby increasing the potential to detect misstatements. A contrary position is advanced by Deis Jr and Giroux (1992), who contend that Audit Quality declines with longer Audit Tenure due to the risk of compromised objectivity from close client ties. Jackson et al. (2008), however, assert that quality improves with tenure as auditors gain deeper operational insights. This tension is reflected in subsequent work of Nurintiati and Purwanto (2017) document a significant negative relationship, while Arwani et al. (2025) observe a positive yet non-significant association.

H10: Auditor ethics moderates the relationship between audit tenure and audit quality.

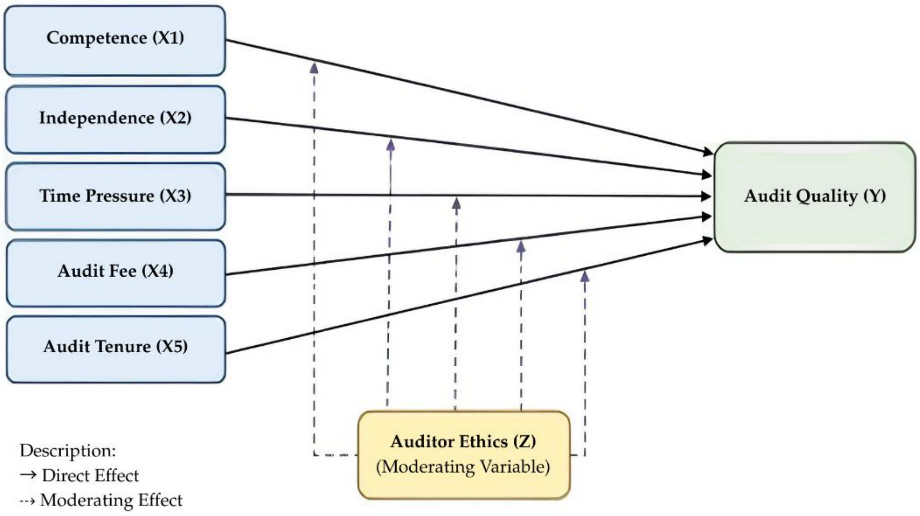

Figure 1. Conceptual Framework
Source: Authors' compilation

As shown in Figure 1, Audit Quality (Y) is predicted by five factors: Competence (X1), Independence (X2), Time Pressure (X3), Audit Fee (X4), and Audit Tenure (X5), while Auditor Ethics (Z) moderates these relationships.

3. Methods

A correlational approach is utilized in this research to assess the effects of competence, independence, time constraints, audit fees, and tenure on audit quality, incorporating auditor ethics as a moderator. Audit quality, the outcome variable, is captured via measures of error disclosure, system comprehension, engagement dedication, and standard compliance, rated on a four-point Likert scale (1 = strongly disagree, 4 = strongly agree). The independent variables consist of competence (personal qualities, knowledge, expertise), independence (audit planning, execution and reporting), time pressure (understanding, responsibility, performance appraisal, time revisions), audit fees (engagement risk, service complexity, public accounting firm cost structure, company size), and audit tenure (auditor–client and public accounting firm relationships). The moderating variable, auditor ethics, encompasses remuneration, organizational factors, family environment and emotional quotient.

Auditors from ten Public Accounting Firms in DKI Jakarta constituted the study population, from which a random sample was drawn. While Lemeshow's formula indicated a minimum sample of 100, the investigation collected responses from 145 participants. Data, obtained via questionnaires and interviews on a 1–4 Likert scale, were analyzed using descriptive statistics, reliability and validity assessments, classical assumption checks (normality, multicollinearity, heteroscedasticity), and multiple linear regression with t-tests, F-tests, and R^2, all directed toward hypothesis testing. The multiple linear regression model is presented as follows.

$$Y = \alpha+\beta 1X1+\beta 2X2+\beta 3X3+\beta 4X4+\beta 5X5+ \beta 6X1^{*} Z + \beta 7X2^{*} Z + \beta 8X3^{*} Z + \beta 9X4^{*} Z + \beta 10X5^{*} Z +\beta 6Z+e$$

Notes:
Y = Audit Quality
X1 = Competence
X2 = Independence

X_3 = Time Pressure
X_4 = Audit Fee
X_5 = Audit Tenure
Z = Auditor Ethics
β = Regression coefficient
α = Constant
e = Error

4. Results and Discussion

4.1. Research Results

4.1.1. Respondent Description

Table 1 furnishes a succinct overview of the respondents' profiles, delineated according to gender, age, most recent position held, highest level of education attained, and length of service rendered at the public accounting firm.

Table 1. Respondent Profile

Indicators		Frequency	Percentage
Gender	Men	123	84.8
	Women	22	15.2
	Total	145	100.0
Age	20-30 years	41	28.3
	31-40 years	79	54.5
	> 40 years	25	17.2
	Total	145	100.0
Last Position	Junior	22	15.2
	Senior	75	51.7
	Supervisor	14	9.7
	Manager	29	20.0
	Partner	5	3.4
	Total	145	100.0
Highest Level of Education	D3	18	12.4
	S1	99	68.3
	S2	21	14.5
	S3	7	4.8
	Total	145	100.0
Length of service	<2 years	16	11.0
	2-4 years	18	12.4
	4-6 years	66	45.5
	> 6 years	45	31.0
	Total	145	100.0

Source: Processed data

Based on demographic data, the study comprised 145 respondents, predominantly men aged between 31 and 40, with the majority holding the position of senior auditor. In terms of education, the majority of respondents held a bachelor's degree, whilst in terms of length of service, those with 4–6 years' experience was in the majority. Overall, the respondents' characteristics indicate that the study sample was predominantly comprised of auditors with relatively adequate levels of experience and education. This pronounced skew toward male, senior-level respondents, however, suggests that caution is warranted when generalizing the findings to the broader population of auditors, particularly with respect to gender balance and hierarchical position within KAP.

4.1.2. Classical Assumptions Test

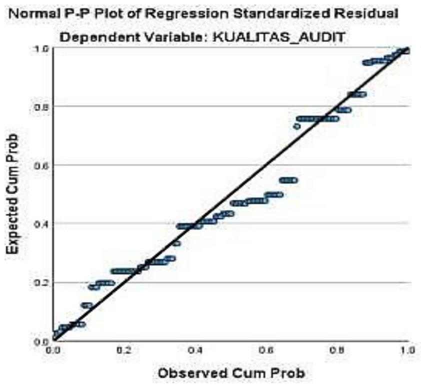

Figure 2. Normal Plot Graph
Source: Processed data

On the basis of the normal plot graph presented in figure 2 above, wherein the data points are observed to scatter about the diagonal line whilst following its trajectory, it may be concluded that this regression model is fit for use, insofar as it satisfies the assumption of normality.

Table 2. Results of the Multicollinearity Test

Model		Unstandardized B	Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	VIF
1	(Constant)	3.410	0.014		236.564	<0.001		
	KOMP_C	0.176	0.086	0.124	2.047	0.043	0.472	2.119
	IND_C	-0.264	0.079	-0.227	-3.326	0.001	0.368	2.716
	TAW_C	0.123	0.051	0.180	2.427	0.016	0.313	3.190
	AF_C	0.210	0.029	0.345	7.192	<0.001	0.749	1.334
	AT_C	0.036	0.082	0.036	0.442	0.659	0.252	3.972
	EA_C	0.706	0.070	0.688	10.064	<0.001	0.368	2.718

Note: Dependent Variable: AUDIT_QUALITY.
Source: Processed data

The data analysis results outlined in table 2 disclose that the calculated tolerance values, across the entirety of the independent variables, surpass 0.10. Corroborating this, the VIF calculations likewise show every independent variable registering a value beneath 10.00. From this, it may be concluded that the data used in this study are unaffected by any issues of multicollinearity.

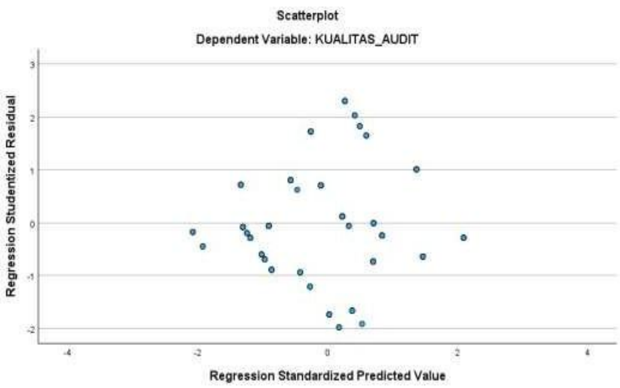

Figure 3. Scatter plot
Source: Processed data

The scatterplot displayed in Figure 3 indicates that the residuals are randomly dispersed across the Y-axis, with points distributed without any apparent pattern. This random distribution supports the conclusion that heteroscedasticity is not present, and the regression model accordingly meets the required criteria.

4.1.3. Multiple Linear Regression Analysis

Through multiple linear regression, one may determine how the dependent variable responds to a single-unit variation in an independent variable while controlling for all other factors in the model. The coefficients derived from this procedure appear in the SPSS findings presented in Table 3.

Table 3. Results of the Multiple Linear Regression Analysis

	Model	Unstandardized B	Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	VIF
1	(Constant)	3.428	0.016		210.192	<0.001		
	KOMP_C	0.033	0.084	0.023	0.393	0.695	0.309	3.241
	IND_C	-0.249	0.079	-0.214	-3.145	0.002	0.234	4.266
	TAW_C	0.059	0.048	0.086	1.226	0.222	0.223	4.486
	AF_C	0.231	0.032	0.378	7.278	<0.001	0.404	2.477
	AT_C	-0.034	0.068	-0.035	-0.503	0.616	0.227	4.400
	EA_C	0.756	0.072	0.737	10.545	<0.001	0.222	4.495
	EA_KOMP	-0.460	0.212	-0.121	-2.174	0.031	0.351	2.848
	EA_IND	-1.182	0.265	-0.370	-4.464	<0.001	0.158	6.327
	EA_TAW	0.729	0.169	0.321	4.308	<0.001	0.196	5.111
	EA_AF	-0.196	0.080	-0.133	-2.460	0.015	0.370	2.701
	EA_AT	0.751	0.360	0.196	2.086	0.039	0.123	8.126

Note: Dependent Variable: AUDIT_QUALITY

Source: Processed data

Based on the table 3 above, the regression equation in this study is as follows:

Audit Quality =
3,428+0,033(KOMP_C)–0,249(IND_C)+0,059(TAW_C)+0,231(AF_C)–0,034(AT_C)+0,756(EA_C)–0,460(EA_KOMP)–1,182(EA_IND)+0,729(EA_TAW)–0,196(EA_AF)+0,751(EA_AT)+e

From the multiple regression analysis, the intercept of 3.428 represents the expected Audit Quality when all independent variables are zero. Competence, time pressure, and audit fee are positively associated with audit quality, in contrast to independence and audit tenure, which register negative effects. This suggests that a rise in competence, time pressure, and audit fee tends to be accompanied by an improvement in audit quality, whilst a rise in independence and audit tenure tends, conversely, to diminish it.

Auditor ethics, as the moderating variable, exerts a positive influence on audit quality. The interaction terms reveal that auditor ethics amplifies the impact of time pressure and audit tenure upon audit quality, but reduces the influence of competence, independence, and audit fee. In this capacity, auditor ethics functions as a moderator that modifies both the orientation and the magnitude of the association between the predictors and audit quality.

4.1.4. t-test (partial)

Table 4. Results of the t-test

Model	Variable	B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	3.410	0.019		180.298	<0.001		
	KOMP_C	-0.050	0.109	-0.035	-0.458	0.648	0.506	1.975
	IND_C	0.234	0.081	0.202	2.877	0.005	0.603	1.660
	TAW_C	0.057	0.066	0.084	0.868	0.387	0.319	3.137
	AF_C	0.208	0.038	0.340	5.417	<0.001	0.749	1.334
	AT_C	0.378	0.097	0.383	3.888	<0.001	0.305	3.282

Note: Dependent Variable: AUDIT_QUALITY

Source: Processed data

The results of the t-test reveal that, of the five independent variables under examination, not all are found to bear upon audit quality. Auditor competence and time pressure exert no significant effect upon audit quality, given that their respective significance values both exceed 0.05; the corresponding hypotheses are accordingly rejected. Auditor independence, audit fees, and audit tenure, by contrast, are found to exert a significant effect upon audit quality, their significance levels each falling beneath 0.05; the corresponding hypotheses are accordingly accepted. Audit quality within this study, then, is shown to be more substantially influenced by independence, the level of audit fees, and the duration of the audit relationship, whereas competence and time pressure are not found to exert any significant bearing thereupon.

4.1.5. F-test

Table 5. Results of the F-test

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	10.311	5	2.062	39.751	<0.001
Residual	7.211	139	0.052		
Total	17.522	144			

a. Dependent Variable: AUDIT_QUALITY

b. Predictors: (Constant), AT_C, KOMP_C, AF_C, IND_C, TAW_C

Source: Processed data

As reported in Table 5, the F-statistic of 39.751 is accompanied by a p-value of 0.001, which is less than 0.05. This result supports the conclusion that the set of independent variables, when considered together, has a significant concurrent impact on the dependent variable. The regression model is therefore suitable for forecasting Audit Quality, meaning that Competence, Independence, Time Pressure, Audit Fee, and Audit Tenure collectively affect the outcome.

4.2. Discussion

4.2.1. The Influence of Auditor Competence on Audit Quality

No significant influence of auditor competence on audit quality emerges from this study; heightened competence alone fails to guarantee superior audit results. Even when auditors exhibit sufficient expertise and qualifications, the ultimate quality of the audit depends upon additional elements such as standard compliance, ethical conduct, and the prevailing work environment.

Under Attribution Theory, competence is classified as an internal characteristic of auditors, comprising knowledge, skill, and professional acumen, and is thus presumed to improve audit quality. Nevertheless, the current results indicate that auditor competence may not consistently be the dominant factor determining audit quality. Auditors possessing a high degree of competence will not invariably produce audits of superior quality unless this competence is buttressed by other factors, such as adherence to audit standards, independence, and professional ethics. Furthermore, the standard audit procedures established by Public Accounting Firms mean that auditors must continue to work in accordance with applicable guidelines; consequently, differences in competence between auditors do not significantly affect the quality of the audits produced.

The findings of this study corroborate the conclusions drawn by Sari et al. (2019), who held that Competence exerts no influence upon Audit Quality. This study, however, diverges from the research undertaken by Kertarajasa et al. (2019) and Rahmayanti (2026), which maintains that Competence does indeed bear upon Audit Quality, namely, that the greater an auditor's degree of competence, the superior the resulting Audit Quality tends to be.

4.2.2. The Influence of Auditor Independence on Audit Quality

The results of this study indicate that independence does indeed bear upon audit quality. An auditor capable of preserving their independence will produce an audit of superior quality, one that commands public trust. Independence, in this sense, denotes a resistance to being readily swayed, given that auditors conduct their work in the public interest (as distinct from the practice of an internal auditor). Auditors must refrain from favoring the interests of any particular party; otherwise, however accomplished their technical expertise may be, the impartiality so crucial to preserving their freedom of opinion will be forfeited. Given the weight independence carries in ensuring audit quality, this principle must be upheld by auditors throughout the discharge of their duties. The regression analysis results indicate that auditor independence exerts a significant effect upon the quality of the audit produced, this being attributable to the fact that independence constitutes a crucial auditing standard which every auditor is obliged to possess.

Per Attribution Theory, independence is regarded as an internal factor residing within the auditor, one that evinces the auditor's capacity to preserve objectivity and remain unswayed by outside parties. Auditors capable of sustaining their independence will be more objective in appraising audit evidence and more forthright in expressing audit opinions, thereby enhancing audit quality. Support for the current results is found in Rahmayanti et al. (2026), who identified independence as a determinant of audit quality, and in Saputra (2012), which independently arrived at a comparable finding regarding the effect of independence on audit quality. These findings, however, are not consistent with the research of Ardillah (2022), which contends that independence exerts no influence upon audit quality.

4.2.3. The Influence of Time Pressure on Audit Quality

The hypothesized negative influence of time pressure on audit quality is not supported by the present evidence; time pressure is found to have no meaningful bearing on audit outcomes. Experienced auditors, equipped with well-developed routines and procedural familiarity, appear capable of maintaining quality standards despite temporal demands. This finding is consistent with the remaining hypotheses advanced in the study, namely: (1) Time pressure actually motivates and challenges auditors to work more diligently, actively and selectively when assessing information, thereby enabling them to continue to produce high-quality audit work (Fitriani, 2011), (2) Time constraints imposed on auditors can increase their sense of responsibility towards the tasks assigned to them, thereby improving audit quality (Rustiarini, 2013), (3) Time constraints can improve audit quality because auditors already possess the necessary audit competence and experience in carrying out their duties.

These results indicate that auditors at public accounting firms in DKI Jakarta remain capable of carrying out audit procedures in accordance with standards despite facing time constraints. Auditors tend to be able to manage time pressure professionally, ensuring that the resulting audit quality does not decline. Consistent with Kurniawan et al. (2019) and Simangunsong (2020), this study finds no negative impact of time pressure on audit quality; rather, time constraints may spur auditors to greater diligence. A contrary position is held by Prasita and Adi (2007), who report that increased time pressure leads to lower audit quality because abbreviated deadlines preclude thorough transaction examination.

4.2.4. The Influence of Audit Fees on Audit Quality

Audit Fee is found to exert a significant effect on Audit Quality in this study. Prior international research indicates that increased fees provide auditors with greater capacity for resource investment, time allocation, and procedural depth, all of which contribute to superior quality. From the standpoint of Agency Theory, elevated fees reflect adequate compensation for competent teams, modern tools, and optimized scheduling, thus improving the likelihood of identifying significant errors.

These results indicate that the higher the audit fee received by the auditor, the more favorable the resulting audit quality tends to be. An adequate audit fee affords the auditor the means to secure sufficient audit time, to implement more thoroughgoing audit procedures, and to draw upon superior resources over the course of the audit process. This study aligns with the research of Hartadi (2012), which holds that Audit Fee bears upon Audit Quality, though it departs from the findings of Sari et al. (2019), who found Audit Fee to exert no influence upon Audit Quality. These results suggest that the higher the Audit Fee received by the auditor, the more favourable the resulting Audit Quality tends to be. An adequate Audit Fee, after all, affords the auditor the means to secure sufficient audit time, to implement more comprehensive audit procedures, and to draw upon superior resources throughout the audit process.

4.2.5. The Influence of Audit Tenure on Audit Quality

Audit tenure is found to have a meaningful effect on audit quality, as the data indicate that extended tenure corresponds to enhanced quality. This observation supports learning theory, wherein prolonged experience is held to augment professional knowledge, skill development, and task effectiveness. Auditors possessed of longer audit tenures will have cultivated a fuller understanding of the client's operational conditions, business processes, internal control systems, and risks, thereby enabling them to detect misstatements with greater accuracy and to produce audits of high quality.

The beneficial impact of audit tenure upon audit quality will, however, be realized only insofar as auditors sustain their independence and professionalism throughout the course of their assignment. A relationship that persists for an excessive duration, without being counterbalanced by an independent disposition, carries the potential to engender a "familiarity threat" namely, a threat arising from the closeness that develops between auditor and client, one capable of diminishing the auditor's objectivity in rendering an opinion. The implementation of auditor rotation provisions, as stipulated within the relevant regulations, therefore remains necessary in order to preserve a balance between the benefits conferred by the auditor's accumulated experience and the maintenance of professional independence.

The results of this study suggest that, amongst the respondents surveyed, the benefits derived from the auditor's heightened experience and understanding of the client are found to outweigh the potential threat posed by undue closeness to that client. Audit tenure has, consequently, been shown to make a positive contribution towards the improvement of audit quality. Support for the current findings is found in Sari et al. (2019), whose work also demonstrates that audit tenure contributes positively to audit quality, as prolonged association with the client enables auditors to acquire deeper insight into the company's specific characteristics and operations.

4.2.6. The Influence of Auditor Ethics in Moderating the Effect of Auditor Competence on Audit Quality

The moderating role of Auditor Ethics on the Competence–Audit Quality relationship is supported by the data, consistent with the study's hypothesis, and the negative interaction term reveals a weakening effect. Although Attribution Theory posits that competence, as an internal factor of skill and experience, should positively influence audit quality, the findings indicate that high ethical standards reduce the relative importance of competence in determining audit outcomes. A plausible explanation lies in the observation that auditors with robust professional ethics consistently apply standard audit procedures regardless of their personal competence. In this capacity, ethics serves to govern auditor behavior, rendering technical skill but one of several inputs to quality. By sustaining caution, objectivity, and professionalism, ethically committed auditors reduce the influence of competence variation on overall audit quality.

Research indicates that audit quality is determined more by auditors' adherence to professional ethical values than by technical ability alone. Auditors' competence alone is insufficient to produce optimal audit quality if it is not supported by ethical behavior during the audit process. Auditors with high competence but who do not uphold professional ethics risk misusing their knowledge, thereby preventing audit quality from reaching its full potential. Conversely, auditors with high ethical standards will exercise greater caution in applying their competence, thereby ensuring audit quality is maintained. Support for the current results appears in the work of Sari et al. (2019) as well as Devota and Priono (2021), who similarly report that Auditor Ethics moderate the association between Competence and Audit Quality. By contrast, Rizky and Astuti (2023) conclude that Auditor Ethics do not enhance the effect of Competence on Audit Quality, a position not corroborated by this study.

4.2.7. The Influence of Auditor Ethics in Moderating the Effect of Auditor Independence on Audit Quality

The moderating role of Auditor Ethics in the Independence–Audit Quality relationship is confirmed by the data, though the negative coefficient reveals a pattern opposite to that initially predicted. As auditor ethics increase, the contribution of independence to audit quality tends to diminish. Independence, from a theoretical standpoint, constitutes one of the fundamental principles underpinning the auditing profession, requiring that auditors remain free from the influence of other parties when rendering an audit opinion. However, when auditors possess a high level of ethics, their professional behavior is no longer dependent solely on their independence. Auditors with high ethical standards will continue to maintain objectivity, integrity and professional responsibility even when facing pressure from clients.

Consequently, auditor ethics act as an internal factor capable of regulating auditor behavior. High-integrity auditors sustain superior audit quality irrespective of variations in their perceived independence, with the result that the link between independence and audit quality diminishes as ethical conduct becomes more pronounced. The study thereby demonstrates that auditor ethics play a more fundamental role than independence alone in sustaining audit quality. Auditor ethics, in this sense, function as a moral compass, one that ensures auditors remain objective when confronted with pressure from clients or other parties. The combination of independence and auditor ethics, consequently, emerges as a pivotal factor in producing audit quality that can be relied upon. Consistent with Rahmayanti et al. (2026), this study supports the moderating role of auditor ethics in strengthening the link between independence and audit quality. By contrast, the results diverge from Devota and Priono (2021), whose work concluded that auditor ethics does not moderate the Independence–Audit Quality relationship.

4.2.8. The Influence of Auditors' Ethics in Moderating the Effect of Time Constraints on Audit Quality

This study demonstrates that Auditor Ethics moderate the effect of Time Pressure upon Audit Quality. These findings bear out the hypothesis originally proposed, whereby auditors possessed of high ethical standards tend to prove capable of sustaining Audit Quality even under conditions of considerable time pressure. Auditor Ethics, in this context, function as a regulator of professional behavior, thereby curtailing the negative impact Time Pressure might otherwise exert upon Audit Quality. A positive interaction coefficient indicates that auditor ethics not only mitigate the negative impact of time pressure but also strengthen auditors' ability to maintain compliance with audit standards. Auditors with high ethical integrity continue to strive to carry out all audit procedures adequately, thereby reducing the risk of dysfunctional behavior such as premature sign-off. Thus, auditor ethics function as an internal mechanism that maintains the consistency of auditors' work quality under pressure.

Although time pressure is conceptually associated with diminished audit quality owing to accelerated work demands, this study finds that auditor ethics serves to offset such effects by sustaining professional conduct. Auditors with strong ethical grounding continue to prioritize adequate and precise audit evidence as required by professional guidelines. Auditor ethics, furthermore, function as a protective factor that fortifies auditors' resilience in the face of work-related pressure. The higher the level of auditor ethics, the greater the auditor's capacity to sustain audit quality even amid circumstances of considerable time pressure. This demonstrates that ethics constitute not merely a normative consideration but carry practical implications, too, for enhancing the quality of audit outcomes. Support for the present findings appears in Maisyarah Salsabila (2023), which confirms the moderating role of Auditor Ethics on time pressure and audit quality. In contrast, Rizky and Astuti (2023) and Fakhirah and Fachriyah (2023) found no evidence of this moderation, suggesting that the influence of Auditor Ethics may vary with contextual elements such as organizational setting, professional environment, or participant attributes.

4.2.9. The Influence of Auditor Ethics in Moderating the Impact of Audit Fees on Audit Quality

Auditor Ethics is found to moderate the Audit Fee–Audit Quality relationship by weakening the influence of fees on quality, as reflected in the negative interaction term. Auditors with elevated ethical standards appear less responsive to fee size, instead maintaining adherence to established audit protocols. While fee increments typically facilitate greater resource investment and deeper examination, this study demonstrates that high ethical orientation sustains consistent quality across differing fee levels.

Consequently, auditors with high ethical standards will maintain audit quality regardless of whether fees are high or low, as their primary focus is on professional responsibility, rather than purely economic incentives. In this context, auditor ethics serve to reduce the potential dependence of audit quality on financial factors and to strengthen commitment to integrity and professional standards.

These research results accord with the findings of Devota and Priono (2021), who state that Auditor Ethics can moderate the relationship between Audit Fee and Audit Quality. They diverge, however, from the study of Syafriadi and Gultom (2024), which showed Audit Fee to function neither as a mediator nor as a dominant factor in enhancing Audit Quality, a discrepancy that points to unresolved questions regarding the influence Audit Fee exerts upon Audit Quality.

4.2.10. The Influence of Auditors' Ethics in Moderating the Effect of Audit Tenure on Audit Quality

The moderating role of Auditor Ethics in the relationship between Audit Tenure and Audit Quality is confirmed by a positive coefficient, suggesting that elevated ethics amplify the quality gains from longer tenure. While extended engagement enables auditors to develop superior understanding of business characteristics and control systems, it also risks compromising objectivity; strong professional ethics serve as a necessary counterweight to this potential threat. Within this context, auditor ethics serve as a control mechanism, one that ensures the benefits conferred by audit tenure continue to exert a positive bearing upon audit quality without compromising the auditor's independence.

Auditors possessed of high ethical standards are able to preserve their integrity and objectivity even following prolonged engagement with a given client, thereby minimizing the potential for bias arising from such long-term relationships. Auditor ethics, thus, not only safeguard neutrality but also serve to optimize the contribution made by experience accumulated over the course of the audit tenure towards the enhancement of audit quality. Consistent with Sari et al. (2019), this study confirms the moderating role of auditor ethics in the audit tenure–quality nexus, and aligns with Utami et al. (2024), who find that ethics amplifies the influence of experiential knowledge on quality. A contrary position emerges from Tamo (2019), whose work indicates no moderating effect of ethics on the relationship between auditor rotation and audit quality.

5. Conclusion

This investigation examined the effects of Competence, Independence, Time Pressure, Audit Fee, and Audit Tenure on Audit Quality, with Auditor Ethics as a moderator, using data from 145 auditors across ten DKI Jakarta Public Accounting Firms registered with IAPI. Competence and Time Pressure showed no significant influence, indicating that technical skill alone does not directly elevate quality and that auditors sustain performance under deadlines. In contrast, Independence, Audit Fee, and Audit Tenure each positively affected Audit Quality, as greater objectivity and resources enable thorough procedures, while longer client relationships do not necessarily compromise quality when professionalism and standard compliance are maintained.

Auditor Ethics, moreover, was found to moderate the relationship between every independent variable and Audit Quality, strengthening the influence of Independence whilst ensuring that Competence, Time Pressure, Audit Fee, and Audit Tenure do not come to compromise Audit Quality, provided these are practiced in keeping with sound professional ethical principles. From a practical standpoint, these findings suggest that KAP management stands to gain more from strengthening auditor independence and cultivating a robust ethical culture than from competence-building measures alone, whilst regulators and the IAPI may draw on the demonstrated role of Auditor Ethics to justify continued emphasis on ethics training and enforcement of the professional code of conduct, alongside existing regulations governing audit tenure and fee-setting, monitored and reinforced throughout an auditor's career rather than confined to initial certification.

This study has several limitations, namely that the sample comprised respondents exclusively from public accounting firms in DKI Jakarta and therefore does not represent auditors throughout Indonesia; the population size is unknown, necessitating the use of random sampling; and the use of a questionnaire, which may introduce bias in respondents' answers, as all variables were obtained from a single self-report source, raising the possibility of common-method bias. Given these limitations, it is recommended that future research expand its geographical scope to cover the whole of Indonesia, incorporate interviews to obtain more in-depth and objective data, draw on multiple sources of data to mitigate common-method bias, and include additional variables that may influence audit quality to ensure more comprehensive research findings.

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