



AUDITOR EXPERIENCE & SKEPTICISM AS MODERATORS INFLUENCING AUDIT QUALITY

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ABSTRACT

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The complexity of operating environments faced by businesses has further highlighted audit quality, particularly following financial reporting failures that raise concerns about auditor competence and independence. This study examines the relationships among auditors' competence, independence, and audit quality, with experience and skepticism as moderating variables. This research used a quantitative research approach; data were collected via structured questionnaires distributed via convenience sampling to 125 practicing auditors working at Public Accounting Firms in Surabaya city, and analyzed using regression-based models to assess both direct and interaction effects among the variables. The findings reveal that auditor competence and independence positively influence audit quality. Experience and skepticism fail to moderate auditor competence and audit quality, indicating that competence already reflects the essential professional attributes required to conduct standardized audits. In contrast, auditor experience strengthens the effect of auditor independence on audit quality by enabling auditors to translate independence into effective audit behavior. Skepticism does not serve as a moderating mechanism between independence and audit quality, as it is institutionalized primarily through audit standards. In conclusion, while competence and independence are fundamental drivers of audit quality, auditor experience plays a critical role in enhancing the practical effectiveness of auditor independence.

Keywords: Audit Quality, Competence, Independence, Auditor Experience, Skepticism.

INTRODUCTION

The global business world is becoming increasingly complex. The role of auditors as independent parties in assuring the reliability of financial reports has become crucial. An audit is the process of collecting and evaluating evidence by a competent and independent party to determine the level of conformity of the information presented with established criteria (Arens et al., 2020). As stakeholder demands for the quality of

financial reports increase, the role of a quality audit is increasingly crucial in ensuring the trust and credibility of the information presented. High-quality audits serve as a controller and guardian of public trust, particularly for stakeholders such as investors, regulators, and the wider community. However, in recent years, audit quality has frequently come under public scrutiny due to various financial scandals that raise questions about the extent to which auditors perform their roles professionally and with integrity.

One major case that sparked a crisis of confidence in financial reporting in Indonesia was PT Asuransi Jiwa Adisarana Wanaartha, also known as Wanaartha Life. According to findings by the Financial Services Authority of Indonesia (OJK, 2023), the insurance company manipulated its financial reports from 2014 to 2019, failing to record all customer policy obligations accurately. Wanaartha Life was also reported to have diverted some of its customers' investment funds without proper reporting, resulting in thousands of customers losing more than IDR 15 trillion. In 2023, the Central Jakarta Commercial Court declared the company bankrupt for failing to fulfill its obligations to policyholders. According to an official press release from the Financial Services Authority, auditors found no indication of financial statement manipulation. They failed to report increased production from management's high-risk savings plan products. The Financial Services Authority then imposed severe sanctions on the auditor and the Public Accounting Firm for failing to conduct the audit professionally. This failure was deemed a serious violation of Article 39, letter b of Financial Services Authority Regulation No. 13/POJK.03/2017 concerning the use of Public Accounting services in financial services activities. The Financial Services Authority assessed that the auditor and the Public Accounting Firm lacked sufficient competence and thoroughness in detecting these risks. The relevant Public Accounting Firm's registration permit with the Financial Services Authority was revoked, and the Public Accounting Firm was prohibited from accepting new assignments in the financial services sector (OJK, 2023). This case shows that there are weaknesses in the primary qualifications of auditors, namely competence and independence, which contribute directly to low audit quality, which ultimately results in significant losses for the public and a loss of public trust in the audit profession.

This case illustrates the crucial role of an auditor in maintaining audit quality. Audit quality is the probability that an auditor will detect an accounting violation and report it in the audited financial statements (Shabira et al., 2025). In carrying out their duties, auditors adhere to audit standards and the public accountant's code of ethics. Therefore, audit quality is determined not only by the final result but also by the process, the auditor's professional attitude, and working conditions. This research is based on the attribution theory proposed by Heider (1958) and developed by Weiner (1985) and used by Elyana et al. (2023), which explains that individuals tend to attribute their actions to both internal (e.g., auditor experience and skepticism) and external (e.g., environmental pressure and social influence) factors. In auditing, this theory is crucial for understanding how auditors make decisions and behave under pressure or in the face of ethical dilemmas that could affect audit quality (Liu et al., 2024). Therefore, this theory serves as a framework to explain the relationships among competence and independence as the primary qualifications of auditors, and between auditor experience and skepticism as internal factors that support auditors' work toward audit quality.

One of the main factors influencing audit quality is auditor competence, which encompasses the knowledge, skills, and experience necessary to conduct an effective audit, acquired through education, professional training, and sufficient auditor experience (Arens et al., 2020). In the Wanaartha Life case, the auditor failed to detect an increase in production from a high-risk savings plan product, even though the activity had been

ongoing for several years. It indicates that the auditor lacked a sufficiently in-depth understanding of the insurance business and its inherent risks. This case demonstrates that auditor competence plays a significant role in determining the quality of audit results. This finding is also consistent with research demonstrating that auditor competence significantly influences audit quality (Alsaeedi & Kamyabi, 2023; Muslimin et al., 2024; Prabandari & Rasmini, 2024; Rohmawati & Tumirin, 2023; Samosir et al., 2022). However, other studies have shown different results, with competence having no significant effect on audit quality (Fau et al., 2021; Raihan & Setiyawati, 2025; Zahrani & Wulandari, 2025). This inconsistency in findings indicates a research gap that requires further exploration, particularly to understand the extent to which auditor competence truly contributes to the effectiveness of disclosing material misstatements in the audit process.

Not only competence, but also independence: an auditor must maintain their independence. According to Arens et al. (2020), independence is a fundamental principle that distinguishes auditors from internal company parties and is key to maintaining audit integrity. Auditors also strive to maintain a high level of independence to maintain the trust of users of financial statements. Even though the company pays auditors, they are still required to conduct audits objectively and reliably. It demonstrates the importance of independence in producing a credible audit report. In the Wanaartha Life case, the auditor allegedly failed to maintain professional distance from management, thus failing to report indications of fraud that were a significant concern. It resulted in the relevant Public Accounting Firm's license at the Financial Services Authority being revoked and the firm being prohibited from accepting new assignments in the financial services sector (OJK, 2023). This case emphasizes the importance of auditor independence in maintaining the integrity and objectivity of audit results. This case indicates that auditor independence is fundamental to maintaining audit quality. This finding aligns with research demonstrating that auditor independence significantly impacts audit quality (Elyana et al., 2023; Muslimin et al., 2024; Rohmawati & Tumirin, 2023; Samosir et al., 2022; Santoso et al., 2020; Zahrani & Wulandari, 2025). Although independence is generally considered a key foundation for audit quality, various studies still yield inconsistent findings on the impact of auditor independence on audit quality (Damanik et al., 2021; Prabandari & Rasmini, 2024; Ximenes & Guntur, 2023). This inconsistency indicates a research gap that warrants further investigation to determine the extent to which auditor independence significantly affects audit quality.

Auditor experience also plays a significant role in improving audit quality. More experience means an auditor has completed more assignments. The more experienced an auditor is, the more skilled they will be in completing assignments. The Indonesian Public Accountant Professional Standards (IAPI, 2025) explain that a competent and independent auditor must possess education and practical experience as an auditor. In general, auditors with more extensive work experience possess a high level of human capital, including sectoral knowledge, technical skills, and judgmental skills, which enable them to perform audit procedures effectively and efficiently (Arnita et al., 2023). It suggests that auditor experience can strengthen an auditor's competence in conducting a quality audit (Dehilmus et al., 2017; Kurniawan et al., 2024; Ximenes & Guntur, 2023).

Furthermore, auditors, as independent parties, must protect stakeholder interests by providing objective, conflict-free assessments in assessing the fairness of financial statements. Auditor experience strengthens auditor independence in maintaining the integrity of professional judgment, which is the primary foundation for producing transparent and accountable audit quality (Dehilmus et al., 2017; Ximenes & Guntur,

2023). However, there is a research gap: previous studies show that auditor experience neither strengthens nor weakens competence (Izzandini, 2019) nor independence (Damanik et al., 2021; Elyana et al., 2023; Kurniawan et al., 2024) in relation to audit quality.

Another internal supporting qualification is skepticism, which is the auditor's attitude of constantly questioning and critically evaluating audit evidence (Arens et al., 2020). According to the Public Accounting Professional Standards, skepticism includes a mind that is alert to conditions that indicate the possibility of material misstatement due to error or fraud. In the Wanaartha Life case, a lack of skepticism caused the auditor to fail to recognize long-standing financial statement manipulation. This case demonstrates that without a strong skepticism, auditors are vulnerable to missing indications of fraud or material irregularities. Skepticism is a key driver of competence, as the auditor's technical expertise is more effective when accompanied by mental acuity that enables them to look beyond surface information (Prabandari & Rasmini, 2024). Furthermore, this attitude strengthens independence by creating clear professional boundaries, ensuring the auditor remains objective and is not easily influenced by management assertions without strong evidential validation (Santoso et al., 2020). However, there is a research gap: previous research indicates that auditor experience neither strengthens nor weakens competence (Santoso et al., 2020) nor independence (Prabandari & Rasmini, 2024) in audit quality.

This study examines the importance of the auditor's primary qualifications, namely the auditor's competence and independence, supported by supporting internal qualifications, namely auditor experience and skepticism. This study seeks to determine how auditor experience and skepticism are applied as moderating variables. However, there is still little previous research examining auditor experience and skepticism as moderating variables. Therefore, based on the phenomena and explanations above, the research framework can be seen:

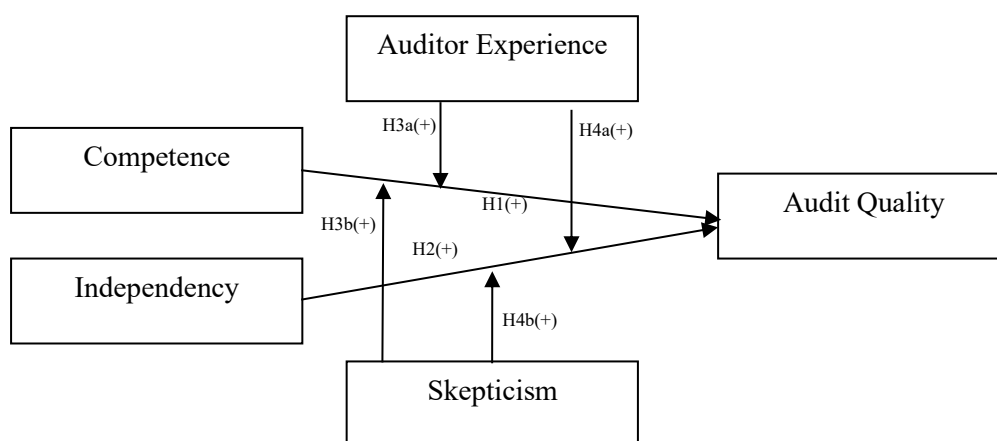


Figure 1. Research Framework

Source: Author Data

The following is a statement of the hypothesis in this research:

- H₁ : Competence positively affects Audit Quality
- H₂ : Independency positively affects Audit Quality
- H_{3a} : Auditor Experience strengthens the positive effect of Competence on Audit Quality
- H_{3b} : Skepticism strengthens the positive effect of Competence on Audit Quality

H_{4a} : Auditor Experience strengthens the positive effect of Independence on Audit Quality

H_{4b} : Skepticism strengthens the positive effect of Independence on Audit Quality

RESEARCH METHODS

This research uses a quantitative, associative-causal approach to explain the causal relationship between the independent and dependent variables. As Hardani et al. (2020) note, a causal relationship is used to assess whether one variable directly influences another. This approach aligns with the research objective of examining the influence of competence and independence on audit quality, with auditor experience and skepticism as moderating variables.

The data in this study are quantitative, namely numerical data that can be analyzed statistically. Based on its source, the data used is primary data, namely, data obtained directly from respondents through questionnaires distributed. Respondents in this study were auditors working at Public Accounting Firms in Surabaya registered with the Indonesian Auditing Association. The data collection method in this study used convenience sampling. The instrument used was a closed-ended questionnaire, a list of questions structured so that respondents could select answers from a 1-5 Likert scale. The questionnaire was structured using a five-point Likert scale. The initial data were distributed to 50 Public Accounting Firms from October 23, 2025, to November 9, 2025, to all auditors working at Public Accounting Firms in Surabaya city. Each public accounting firm was given 10 questionnaire forms; only 20 firms completed them, yielding 138 respondents, of whom 125 were valid and usable in this study.

The respondents in this study were predominantly female (53%), followed by male (45%), with 2% not specifying their gender. Most participants were relatively young, with 42% aged ≤ 25 years and 34% between 26-30 years. Smaller proportions were aged 31-35 (7%), 41-50 (8%), 36-40 (2%), and over 50 (1%), while 6% did not report their age. In terms of education, the majority held a bachelor's degree (S1) at 68%, followed by D3/D4 (9%) and S2 (6%); no respondents reported holding an S3 degree, and 17% left this item blank. Regarding professional position, half of the respondents were junior auditors (50%), indicating a strong representation of early-career auditors. Senior auditors accounted for 34%, while supervisors (6%), managers (6%), and partners (2%) made up smaller shares; 6% did not specify their position. Consistent with these roles, most respondents had relatively limited work experience: 34% had 1-3 years, 27% had 3-5 years, and 16% had less than one year. More experienced auditors included those with 5-10 years (12%) and over 10 years (11%), while 6% did not disclose their experience. Overall, the sample is largely composed of young, bachelor-educated auditors at junior and senior levels with moderate early-career experience, making it appropriate for examining how auditor experience and skepticism moderate audit quality.

This study has one dependent variable, two independent variables, and two moderating variables. Audit Quality, as a dependent variable, is refers to all the possibilities whereby the auditor in the course of auditing the financial statements of the client, is in a position to detect irregularities that occur in the accounting system of the client and report them in the form of an audit report where, in performing his function, the auditor is regulated by the standards of the audit and the rules of professional ethics observed by public accountants (Dewi et al., 2023). Audit Quality's measurement using

Baviga (2022), which has two leading indicators: misstatement and Suitability of the audit with audit standards, with six questions.

Competence, as an independent variable, is the auditor's level of ability and knowledge in carrying out audit tasks professionally (Arens et al., 2020). Competence's measurement using Fau et al. (2021), which has four leading indicators: knowledge, skills, experience, and training, with eight questions. Independence, as an independent variable, is a fundamental principle that distinguishes auditors from internal parties in the company and is key to maintaining audit integrity (Arens et al., 2020). Independence's measurement using Pratiwi et al. (2019), which has three leading indicators: Relationship with clients, independence in carrying out work, and Independence in reporting, with seven questions. Auditor Experience, as an independent variable, refers to events an auditor has experienced during an audit assignment (Kristianto & Pangaribuan, 2022). Auditor Experience's measurement using Akbar (2020), which has four leading indicators: Accumulated Professional Exposure, Problem-Solving & Risk Detection Capability, Fraud Detection & Control Engagement, and Continuous Professional Development, with six questions. In moderation, skepticism is a mental attitude that makes the auditor always be critical, question the information received, remain sensitive to misstatements, and assess audit evidence carefully and objectively (IAPI, 2025). Auditor Skepticism's measurement, as described by Fajar (2020), has three leading indicators: the auditor's level of doubt regarding the audit evidence, the number of additional examinations, and direct confirmation, with nine questions. The Auditor Skepticism in this study focuses more on the internal side than the external side from the perspective of attribution theory, which aligns with this study's focus on the auditor's internal side.

The data obtained from the questionnaire distribution will be analyzed quantitatively using statistical software, SPSS version 26. The analysis technique used is multiple linear regression analysis. According to Ghazali (2021), validity testing using the Pearson Product-Moment correlation coefficient with degrees of freedom (df) = n-2 and a significance level of 0.05 (5%). Reliability is measured using Cronbach's alpha, generated by SPSS. A construct is declared reliable if the Cronbach's Alpha value is greater than 0.70. In this study, residual normality was tested using the One-Sample Kolmogorov-Smirnov Test with a Monte Carlo Significance (2-tailed) value exceeding 0.05. Heteroscedasticity testing was carried out using the Glejser test with Sig. > 0.05. The Multicollinearity Test uses Variance Inflation Factor (VIF) values < 10 and Tolerance values > 0.1. The data were transformed using Mean Centering to address multicollinearity arising from the study's use of moderating variables. It is because the moderating variable is a product of the independent and moderating variables, thereby creating a relationship between the independent variables used in the study (Iacobucci et al., 2017). Multiple linear regression analysis was used to test the effect of several independent variables on the dependent variable, Audit Quality (AQ). The independent variables analyzed included Competence (COM) and Independence (IND), while the moderating variables were Auditor Experience (AE) and Skepticism (SKP). The following is the regression equation model used in this study.

Table 1.1. Regression Equation Models

Group Name	Regression Equation Models
Group 1	$AQ = \alpha + \beta_1COM + \beta_2IND + \varepsilon$
Group 2	$AQ = \alpha + \beta_1COM + \beta_2AE + \beta_3AE*COM + \varepsilon$
Group 3	$AQ = \alpha + \beta_1COM + \beta_2SKP + \beta_3SKP*COM + \varepsilon$
Group 4	$AQ = \alpha + \beta_1IND + \beta_2AE + \beta_3AE*IND + \varepsilon$

Table 1.2. Regression Equation Models (Continuation)

Group Name	Regression Equation Models
Group 5	$AQ = \alpha + \beta_1IND + \beta_2SKP + \beta_3SKP*IND + \epsilon$
Group 6	$AQ = \alpha + \beta_1COM + \beta_2IND + \beta_3AE + \beta_4SKP + \beta_5AE*COM + \beta_6SKP*COM + \beta_7AE*IND + \beta_8SKP*IND + \epsilon$

Source: Data Output, 2025

The regression models are divided into six groups to align systematically with the research framework and hypotheses presented in Figure 1. Group 1 estimates the baseline direct effects of competence and independence on audit quality (H₁ and H₂). Groups 2 and 3 separately test the moderating roles of auditor experience and professional skepticism on the competence-audit quality relationship (H_{3a} and H_{3b}), while Groups 4 and 5 examine their moderating effects on the independence-audit quality relationship (H_{4a} and H_{4b}). Estimating each moderation model separately reduces multicollinearity and allows clearer interpretation of interaction effects. Finally, Group 6 presents the full integrated model, incorporating all predictors and interaction terms simultaneously to test robustness and compare the relative explanatory power of each variable. This stepwise modeling approach ensures theoretical alignment, statistical clarity, and comprehensive evaluation of both direct and moderating effects on audit quality.

This research investigates the factors influencing audit quality based on a sample of 125 respondents. The dependent variable, audit quality, refers to the auditor's ability to detect and report irregularities while adhering to professional standards and ethics, showing a strong mean of 4.25 and a standard deviation of 0.57. This outcome is primarily driven by competence, which relates to the auditor's professional knowledge and skills, and independence, a fundamental principle that ensures integrity and objectivity from internal parties. In the descriptive data, competence recorded a mean of 4.17, while independence matched the quality variable with a high mean of 4.25. Furthermore, the study explores how these core relationships are moderated by auditor experience and skepticism. Auditor experience, which tracks the duration and frequency of specialized tasks like forensic accounting, yielded a mean of 4.15. Skepticism represents a critical mental attitude used to assess evidence objectively and remains sensitive to misstatements, achieving a mean score of 4.20. Across all variables, the results show that responses generally spanned the full scale from 1 to 5, and the low standard deviations indicate high consistency among participants' views.

Validity testing was conducted for all questionnaire items for each variable, namely Audit Quality (AQ1-AQ6), Competence (COM1-COM8), Independence (IND1-IND7), Auditor Experience (AE1-AE6), and Skepticism (SKP1-SKP9). Validity testing shows the validity test results meet the criteria, with a significance value of less than 0.05 using the Pearson Product-Moment technique. This result indicates that the data are accurate, relevant, and reflect reality, which provides a strong basis for valid, non-misleading research conclusions. The reliability test results also indicate that all variables in this study are reliable. The reliability test shows a Cronbach's Alpha value of 0.70 or higher. It indicates the research instrument provides consistent and dependable measurements.

For the classical assumption, the results of the One-Sample Kolmogorov-Smirnov Test indicate whether each group's significance value meets the criteria, with Monte Carlo Sig. (2-tailed) value exceeding 0.05, but Group 3 (0.04). Although the Group 3 data do not meet the normality assumption, the sample size is relatively large (n = 125), which enables the application of parametric tests based on the Central Limit Theorem; this implies that the distribution of the sample means is approximately normal (Triola, 2022).

For the heteroscedasticity test, the results from the Glejser test meet the criteria, with a significance value of Sig. > 0.05 for each regression model. These test results indicate that the regression model produces reliable and credible results. The multicollinearity test using the Variance Inflation Factor (VIF) (<10) and the Tolerance (>0.1) indicators indicates that each regression model meets the criteria. Therefore, the data can support a reliable interpretation of the regression results.

RESULTS AND DISCUSSION

This research analyzes the impact of auditor competence and independence on audit quality, while evaluating auditor experience and skepticism as potential moderators. Based on a sample of 125 respondents, descriptive statistics indicate that all variables are perceived highly, with audit quality and independence both achieving mean scores of 4.25, while skepticism, competence, and auditor experience follow with means of 4.20, 4.17, and 4.15, respectively. The low standard deviations, which range from 0.55 to 0.64, suggest a high degree of consistency in the data. From Table 2, the regression analysis confirms that competence and independence are primary drivers that significantly and positively influence audit quality, thereby supporting hypotheses H₁ and H₂. Regarding the moderating variables, the study found that auditor experience significantly strengthens the relationship between independence and audit quality, thereby supporting hypothesis H_{4a} (Table 3).

In contrast, auditor experience does not significantly moderate the relationship between competence and audit quality, thereby rejecting hypothesis H_{3a}. Furthermore, skepticism does not act as a significant moderator for either competence or independence, as the interaction effects for these relationships were non-significant, leading to the rejection of hypotheses H_{3b} and H_{4b}. Overall, while primary auditor attributes are crucial for high-quality outcomes, the moderating effect of professional experience is specifically highlighted in its interaction with auditor independence.

Table 2. Model Regression Group 6 - Hypothesis Testing Result

Group 6				
AQ = α + β1COM + β2IND + β3AE + β4SKP + β5AE*COM + β6SKP*COM + β7AE*IND + β8SKP*IND + ϵ				
Variable	Coef.	Sig.	Result.	Conclusion
COM	.302	.000	Positive influence	H ₁ accepted
IND	.238	.002	Positive influence	H ₂ accepted
AE	.078	.452	No Effect	-
SKP	-.022	.715	No Effect	-
AE*COM	-.020	.401	No Effect	H _{3a} rejected
AE*IND	.058	.062*	Positive influence	H _{4a} accepted
SKP*COM	.016	.481	No Effect	H _{3b} rejected
SKP*IND	-.007	.753	No Effect	H _{4b} rejected
B (Constant)	-0.155			
Std. Error	0.227			
Adj. R ²	0.433			
Sig. F Change	0.000			

*) Significant at 10% level. The result of H_{4a} was also supported by the Model Regression model 4 with Sig. 0.036 (refer to table 3)

Source: Data Output, 2025

Table 3. Model Regression Group 4 - Hypothesis Testing Result

Group 4		AQ = α + β_1IND + β_2AE + β_3AE*IND + ϵ		
Variable	Coef.	Sig.	Result.	Conclusion
IND	.299	.000	Positive influence	H ₂ accepted
AE	.264	.003	Positive influence	-
AE*IND	.051	.036	Positive influence	H _{4a} accepted
B (Constant)	-0.088			
Std. Error	0.219			
Adj. R ²	0.386			
Sig. F Change	0.000			

Source: Data Output, 2025

The results of the first hypothesis (H₁) from the regression models indicate that auditor competence positively influences audit quality, thereby supporting H₁. Auditor competence positively impacts audit quality because auditors with sufficient technical knowledge, professional skills, training, and experience can understand their clients' businesses and implement effective audit procedures accordingly. The findings of this study are also supported by the educational traits of the respondents, who are 74% with bachelor's and master's degrees. It can be deduced that auditors possess the required educational background qualifications before they begin their profession as auditors. Competent auditors not only focus on process features but also apply their professional judgment appropriately, thereby increasing the likelihood of uncovering instances and achieving a higher level of accuracy in announcing audit outcomes. The results indicate that, in emerging audit markets, formal education and skill are particularly critical in facilitating audit quality, especially when audit teams are composed predominantly of junior/early-career auditors (Amaliah et al., 2025). This contextual research contributes to enriching prior literature, most of which has used a more general sample frame. Consistent with attribution theory, the results confirm that competence functions as a key internal factor shaping auditors' behavior, cognitive processing, and performance quality. While prior studies such as Alsaeedi & Kamyabi (2023), Ega & Tanusdjaja (2022), Hapipah & Susilawati (2023), Muslimin et al. (2024), Prabandari & Rasmini (2024), Rohmawati & Tumirin (2023), and Samosir et al. (2022) similarly document a positive relationship between auditor competence and audit quality, this study advances the literature by demonstrating how competence exerts its influence within a moderated behavioral structure, thereby offering a more nuanced and theoretically grounded explanation of audit quality formation.

The second hypothesis (H₂) also indicates that independence positively influences audit quality across all regression models. Auditor independence positively affects audit quality, as an objective orientation and the absence of third-party interest pressure allow the auditor to make an honest evaluation of audit evidence, free from management pressure. Independent auditors demonstrate professional determination in pointing out material misrepresentation or fraud when this action could pose future economic implications and a negative impact on the business relationship with the client. In attribution theory, independence is considered an internal characteristic of the auditor (Arifin, 2022). As long as the auditor has the capacity to remain impartial and is not influenced by any pressures, the users of the financial report perceive the audit outcome in relation to the integrity and professionalism reflected by the auditor (Gunawan & Lestari, 2025; Tjan et al., 2024). Respondents' demographic characteristics, which are generally within their productive years (ages 21-40) and with adequate auditor experience, add credence to the auditor's capacity to remain independent. These characteristics help minimize bias and reduce the risk of falsification in audit processes,

thereby enhancing audit quality. Unlike previous research, which has focused on auditors' independence as a direct structural or regulatory characteristic, this research proposes an approach to independence as a behavioral construct based on auditors' internal attributes and modeled alongside auditors' competence, experience, and skepticism. By modeling independence within a multi-model regression framework, this research offers empirical support for the proposition that independence is a behavioral process that affects audit quality. While the findings are consistent with prior studies such as Elyana et al. (2023); Muslimin et al. (2024); Rohmawati & Tumirin (2023); Samosir et al. (2022); Santoso et al. (2020); and Zahrani & Wulandari (2025), this study extends the existing literature by demonstrating that auditor independence exerts its influence on audit quality through the auditor's ability to maintain appropriate relationships with clients, exercise independence in carrying out audit work, and uphold independence in reporting within a broader moderated framework. By linking these three dimensions to audit quality, the study strengthens the theoretical application of attribution theory in auditing research, emphasizing independence as an internal dispositional attribute reflected in client interactions, audit execution, and reporting decisions. This contribution also provides practical implications for audit firms in reinforcing independence not only through regulatory compliance but also through the cultivation of professional conduct across client engagement, audit procedures, and opinion issuance.

The third hypothesis tests (H_{3a}), competence moderated by auditor experience and skepticism, show that neither of the internal supporting qualifications provides moderate competence in audit quality. Auditor experience cannot moderate the influence of auditor competence on audit quality, as competence reflects the accumulation of knowledge, technical skills, working experience, and training. Under these conditions, auditor experience no longer significantly strengthens the contribution of competence to audit quality, as auditors operate within established audit standards, standardized procedures, and quality control systems that limit individual performance variation. This finding is consistent with the respondents' demographic profile, in which most auditors had relatively limited work experience: 34% had 1-3 years, 27% had 3-5 years, and 16% had less than 1 year. The predominance of early-career auditors suggests limited variability in experience levels, which may explain why experience does not significantly alter the competence-audit quality relationship. From the perspective of attribution theory, competence is an internal attribute that directly shapes individual performance outcomes. When competence has been developed through formal education and structured training, relatively lower levels of experience do not substantially weaken or strengthen its effect on audit quality, as performance is primarily driven by established professional capability rather than tenure alone. Repetitive work experience without knowledge updates and ongoing professional development can create work routines that limit the use of critical professional judgment. Therefore, when auditor competence has reached an adequate level, auditor experience is not a variable that can strengthen or weaken the relationship between auditor competence and audit quality (Anjelita et al., 2025). The novelty of this study lies in its empirical demonstration that auditor experience and skepticism do not universally function as reinforcing behavioral mechanisms when competence is already institutionalized.

Furthermore, this study contributes theoretically by refining attribution theory in the auditing context. It demonstrates that internal attributes such as competence may reach a saturation point beyond which other internal characteristics, including experience and skepticism, lose their moderating power (Anjelita et al., 2025). This theoretical refinement advances existing models by emphasizing boundary conditions under which

behavioral moderators become ineffective. Empirically, the results align with Izzandini (2019), who found that experience does not moderate the relationship between competence and audit quality, as most auditors are still junior. On the other hand, this study's results contrast with those of Kurniawan et al. (2024) and Ximenes & Guntur (2023), which state that Auditors' knowledge and experience in auditing enable them to identify problems in greater detail. This divergence highlights the contextual novelty of the present study, conducted within Public Accounting Firms in Surabaya, where structured audit systems and standardized quality controls reduce the marginal impact of individual experience.

The other third hypothesis test (H_{3b}) also has the same result as H_{3a} . Skepticism cannot moderate the influence of auditor competence on audit quality because it is an inherent part of the auditor's professional competence, as stipulated in the Public Accountant Professional Standards. Skepticism does not stand as a separate reinforcing factor; it is already embedded in the use of technical competence and in auditors' completion of audit tasks. When auditors possess high competence, the application of skepticism tends to be normative and consistent with standards, thereby not creating significant additional variation in audit quality. The novelty of this study lies in its explicit empirical testing of professional skepticism as a moderating variable between competence and audit quality—an area that remains underexplored in prior auditing literature. Most existing studies examine professional skepticism either as a direct determinant of audit quality or as a mediating behavioral trait. In contrast, very few examine whether skepticism strengthens the positive effect of auditor competence on audit quality. By directly modeling skepticism as a moderator, this study fills an important gap and provides evidence that challenges the implicit assumption that skepticism universally amplifies competence-driven audit outcomes.

Furthermore, this study contributes conceptually by reframing professional skepticism as an intrinsic component of auditor competence rather than as an external behavioral enhancer. This finding refines attribution theory in the auditing context by demonstrating that certain internal attributes may lose their distinct explanatory or moderating role. This research is also in accordance with Santoso et al. (2020), who found no incremental effect of skepticism beyond baseline auditor competence, but in contrast to Prabandari & Rasmini (2024). This divergence underscores the contextual novelty of the present study, suggesting that in audit settings characterized by strong professional regulation and standardized quality control systems, skepticism operates as a built-in professional norm rather than as a variable behavioral amplifier.

The fourth hypothesis (H_{4a}), which examines auditor experience as a moderator of independence, shows that auditor experience strengthens the association between independence and audit quality. Experience has been shown to strengthen audit quality by serving as a practical driver that transforms an independent attitude into effective, consistent audit behavior (Ximenes & Guntur, 2023). Auditors with extensive work experience tend to have more mature professional judgment skills, higher sensitivity to indications of risk and fraud, and stronger psychological resilience in the face of management pressure and conflicts of interest. Through accumulated, diverse work experience, auditors strengthen their ability to exercise independence in practice. Greater years of work experience enhance auditors' professional judgment, enabling them to apply independence more firmly when determining the scope of audit procedures, responding to self-interest and self-review threats, and resisting client intervention (Johari et al., 2022). This result also aligns with the respondents' working experience, as only 16% have less than 1 year of experience. The novelty of this study lies in its explicit examination of

auditor experience as a moderating variable that strengthens the relationship between independence and audit quality—an area that has received limited attention in prior audit research. While existing studies predominantly analyze independence as a direct determinant of audit quality, very few studies have empirically tested whether auditor experience amplifies the effectiveness of independence in producing high-quality audit outcomes. By modeling auditor experience as a moderator, this study addresses an important gap and demonstrates that independence requires experiential reinforcement to function optimally in practice. From a theoretical standpoint, this finding extends attribution theory by illustrating that independence, although an internal ethical attribute, requires experiential support to manifest as effective professional behavior. Dehilmus et al. (2017) and Ximenes & Guntur (2023) found that greater auditor experience enhances the practical application of independence during audits. Nonetheless, the current study makes an important contribution to the literature by considering auditor experience not only as an antecedent but also as a strengthening mechanism that conditions the independence-audit quality relationship. It is a new and theoretically informed contribution to the audit quality literature.

On the other hypothesis result (H_{4b}), skepticism failed to serve as a moderator in the relationship between auditor independence and audit quality, as it is more of a cognitive attitude and evaluative mindset than a behavioral mechanism that can bridge the principle of independence with audit results. In modern, highly standardized audit practices, skepticism has been institutionalized as part of audit procedures that all auditors must implement. Hence, its variation is relatively limited and insufficient to explain differences in audit quality. This condition breeds skepticism about its effectiveness as a transmission mechanism between independence and audit quality. Therefore, this finding indicates that although skepticism is an important element in the audit process, it is not a moderator that can strengthen or weaken the influence of auditor independence on audit quality. The novelty of this study lies in its empirical test of professional skepticism as a moderator of the relationship between auditor independence and audit quality. While most previous studies focused on skepticism as an antecedent to audit quality or as a native mediator, few studies examined professional skepticism as a moderator of the relationship between auditor independence and audit quality. By testing professional skepticism as a moderator, this current study fills an important void in the literature, offering evidence to refute the assumption that skepticism always enhances the effectiveness of independence. From a theoretical perspective, this finding extends attribution theory by demonstrating that not all internal auditor attributes interact synergistically. When professional skepticism is embedded in standardized audit methodologies, it may lose its distinct behavioral influence and cease functioning as an effective moderator. This research aligns with Prabandari & Rasmini (2024), who contend that auditors possess strong analytical skills and are generally skeptical of audit evidence. However, this current contribution to the literature suggests that the effectiveness of skepticism may be normative rather than amplifying in settings where regulation of the audit profession and standardization of quality control processes are in place.

CONCLUSION

This study offers novel insights into audit quality by examining how auditor competence and independence interact with auditor experience and professional

skepticism within a moderated behavioral framework. The key novelty lies in distinguishing the roles of internal attributes, demonstrating that competence and independence directly enhance audit quality. In contrast, experience and skepticism do not uniformly serve as strengthening mechanisms. In particular, this study shows that professional skepticism tends to operate as a normative, standardized attribute embedded in audit practices rather than as an amplifying factor, especially in highly regulated audit environments. Moreover, the findings reveal that auditor experience strengthens independence, highlighting it as a critical behavioral mechanism that enables auditors to translate ethical principles into consistent audit actions.

From a theoretical perspective, this research advances audit literature by refining attribution theory in the auditing context and by clarifying the boundary conditions under which cognitive, normative, and behavioral auditor attributes influence audit quality. Unlike prior studies that treat these attributes as uniformly complementary, this study demonstrates that their effects are context-dependent and institutionally constrained. From a practical standpoint, the findings imply that audit firms and regulators should prioritize experience-based professional development and engagement exposure to reinforce auditor independence, rather than relying on skepticism training. Strengthening audit quality, therefore, requires not only technical capability and ethical rules, but also accumulated experiential judgment that supports independent decision-making under pressure. This study is subject to several limitations. It relies on self-reported data, adopts a cross-sectional research design, and is conducted within a specific institutional and regional context, which may limit generalizability. Future research is encouraged to employ longitudinal designs, objective measures of audit quality, and alternative moderating or mediating variables to explore further how auditor attributes interact across different regulatory and organizational settings.

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