

The Influence of Independence, Competence, Auditor Experience, and Due Professional Care on Audit Quality : An Empirical Study at Public Accounting Firms in Surabaya

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Abstract: This study aims to analyze the influence of independence, competence, auditor experience, and due professional care on audit quality. The research focuses on auditors in Public Accounting Firms (PAFs) operating in the Surabaya region. A quantitative approach was employed, with data collected through questionnaires distributed to 100 auditors from 23 PAFs in Surabaya. The data were analyzed using Partial Least Squares (PLS) with the assistance of SmartPLS 4 software. The results indicate that auditor competence has a positive and significant effect on audit quality, while independence, auditor experience, and due professional care do not show significant influences. These findings suggest that PAFs should prioritize enhancing auditor competence to improve audit quality.

Keywords: Independence, Competence, Auditor Experience, Due Professional Care, Audit Quality

1. Introduction

Audit quality is a crucial factor in enhancing stakeholders' trust in financial reports. Auditors who are independent, competent, experienced, and apply due professional care are expected to produce high-quality audits. However, practical observations reveal that not all these factors have a significant impact. This study empirically examines the influence of independence, competence, auditor experience, and due professional care on audit quality in PAFs in Surabaya.

Additionally, the application of due professional care in the audit process plays a role in improving audit quality. This principle requires auditors to be meticulous, careful, and cautious in gathering and evaluating audit evidence.

The primary objective of this study is to empirically investigate how independence, competence, experience, and due professional care influence audit quality, particularly in PAFs operating in Surabaya.

2. Literature Review

Audit Quality

Audit quality is defined as the auditor's ability to detect and report material misstatements in financial statements (Arens et al., 2017). High audit quality enhances the reliability of financial reports and public trust.

Factors Influencing Audit Quality

Independence: The auditor's ability to remain objective without external influence (Sukrisno Agoes, 2012).

Competence: The auditor's knowledge and skills in conducting audits (Mulyadi, 2016).

Auditor Experience: The duration and intensity of the auditor's involvement in various audit cases (Boynton et al., 2006).

Due Professional Care: The auditor's attitude of caution and thoroughness in performing audits (SPAP, 2014).

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3. Research Method

Research Design

This study uses a quantitative approach with a survey method. The research population consists of auditors working in 23 PAFs in Surabaya, with a sample of 100 respondents selected using convenience sampling.

Data Collection

Data were collected through questionnaires using a Likert scale of 1–5. The research variables include:

Independent Variables: Independence (X1), Competence (X2), Auditor Experience (X3), Due Professional Care (X4).

Dependent Variable: Audit Quality (Y).

Data Analysis

Data were analyzed using PLS-SEM with SmartPLS 4 to test validity, reliability, and variable relationships.

4. Results and Discussion

Validity and Reliability Test

All indicators met the validity (outer loading > 0.5) and reliability (Composite Reliability > 0.7, AVE > 0.5) criteria.

Hypothesis Testing

H1: Independence does not significantly affect audit quality ($\beta = -0.096$, $p = 0.207$).

H2: Competence has a positive and significant effect on audit quality ($\beta = 0.955$, $p = 0.000$).

H3: Auditor experience does not have a significant effect ($\beta = 0.010$, $p = 0.756$).

H4: Due professional care does not have a significant effect ($\beta = -0.011$, $p = 0.704$).

Discussion

The findings indicate that only competence significantly influences audit quality. This aligns with the study by Hidayati and Rahman (2020), which states that highly competent auditors are better at detecting misstatements in financial reports. Meanwhile, independence, experience, and due professional care were not significant, possibly due to other factors such as client pressure or lax application of audit standards.

5. Conclusions and Recommendations

Auditor competence is the dominant factor in improving audit quality, while independence, experience, and due professional care do not show significant influences in the context of PAFs in Surabaya.

PAFs should enhance training and certification programs to improve auditor competence. Future research could include additional variables such as auditor ethics or client pressure for a more comprehensive analysis.

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