



The influence of auditor ethics and auditor experience on audit quality

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ABSTRACT

The goal of this study is to examine the simultaneous effects of accountants' professional ethics, including professional responsibility, integrity, and objectivity, as well as the auditors' experience with regard to audit quality. The research specimen was obtained through purposive sampling from two public accounting firms in Surabaya, there were 30 responses in total. This analysis utilized multiple linear regression, assisted by IBM SPSS Statistics 26 and Microsoft Excel. It is concluded that the auditors' ethics have a significant and positive influence on audit quality, while their experience also has varying degrees of significance in enhancing auditors' technical and analytical capabilities. Simultaneously, both variables make a strong contribution to improving the quality of audit. The implications from this research suggest that adhering to strong ethical standards in the profession, along with adequate auditor experience, can enhance public and stakeholders confidence have in the reliability of audited financial reports.

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1. INTRODUCTION

In the fields of accounting and finance, audits play a crucial role. Auditors are tasked with assessing the financial statements prepared by business entities. An auditor is defined as an individual who possesses the competence to conduct audits, reviewing the fiscal reports of a corporation, organization, institution, agency. Auditors are responsible for evaluating accounting records to ensure their accuracy. Without high-quality, audit results cannot provide accurate and reliable information. The experience of an auditor significantly impacts the quality of the audit. Auditors who possess greater experience generally possess superior skills and a deep understanding of financial data analysis and assessment. However, an auditor's experience must also be supported by consistent ethical principles. Users of financial statements require financial statements that are accurate, relevant, and accountable; audit quality depends on the quality of the auditor,

which is determined by the auditor's capabilities and expertise (Made, Primandini, et al., 2025). As claimed by (Arnita et al., 2023), audit quality encompasses the auditor's ability to identify and report any violations within the client's accounting system during the audit of the client's financial statements. Auditors conduct these examinations following the relevant auditing standards & the regulations set for accountants.

Previous research has extensively examined the topics of auditor ethics and auditor experience. A research gap lies in the limited number of studies that simultaneously examine auditor ethics and experience on audit quality. Most previous research tends to focus on only one variable: auditor ethics or auditor experience, thus not providing a comprehensive picture of the combined influence of the two on audit quality. This gap requires further study for example, the empirical work (Arnita et al., 2023) investigated uniquely the sway of accumulated auditor experience, the investigation (Sabirin et al., 2023) devoted attention only to the outcome of audit quality

Attribution theory explains a person's actions as being driven internally and externally. While internal factors are under the person's own control, external factors come from outside influences, such as the situations that shape the behavior. (Sari & Prijanto, 2022:14) explain that attribution theory describes how a person responds to events in their environment, based on the explanations they provide for those experiences. This theory demonstrates the relationship between behavior, attitudes, and personal characteristics. By observing a person's behavior, we can identify their attitudes and personal attributes and predict their performance in given situations.

Auditor ethics are essential for establishing and sustaining stakeholder confidence in issued financial reports. An auditor is required to ensure that every assessment and report prepared is not influenced by external factors that could impair their objectiveness and independence. Through commitment to applicable ethical standards, they can fulfill their professional responsibilities effectively, ensuring that the audit results presented are accepted and trusted by various stakeholders. In the opinion of (Karini et al., 2024) a set of principles and behavioral values known as "auditor ethics" guides auditors' actions and decisions as they carry out their audit responsibilities. In this context, auditor ethics serves as a code of conduct and as a foundation supporting responsible and sustainable business practices. Conforming to (Dr. Ratna Indayatun, 2025:74), indicators for measuring auditor ethics include a) professional responsibility, b) integrity, and c) objectivity.

An auditor's experience provides a broader understanding of applicable rules and regulations, thereby enabling the auditor to make more accurate and efficient decisions during the audit process. Furthermore, through this experience, auditors also develop analytical skills that are essential for addressing the various challenges and complexities that arise in audit practice. The auditor's experience plays a key role in helping to navigate the complexities of an audit, utilizing their expertise, such as identifying risks and detecting errors or fraud. Experienced auditors are more adept at making decisions and determining effective audit procedures, thus enhancing the quality of audit results. (Saleletang & Yusnita, 2025) An auditor's experience enhances audit quality, supported by various audit projects and the increasing complexity of corporate financial transactions. This experience also deepens the auditor's knowledge and understanding of accounting and auditing. Auditor experience contributes to individual professional development as well as to improving general audit practices and ensuring the integrity of financial statements. Based on (Susanto, 2020:60), indicators of auditor experience include: a) Duration of auditing tenure; b) the frequency of tasks & types of companies previously audited; and c) training completed.

Audit quality: High-quality audits can enhance the trust of investors, creditors, and the public by ensuring that financial statements accurately reflect the company's true financial condition. Effective audits also help identify and prevent fraud and errors that could potentially harm the company and its stakeholders. Auditors must strive to

address current challenges and implement best practices to maintain the authenticity of the auditing procedure amid, increasing complexity of ever-changing regulations. Thus, an understanding of the factors influencing audit quality can help auditors produce accurate and transparent audits. Consistent with (Purba & Umar, 2021:18), there are several indicators for measuring audit quality, including: a) Service Quality, b) Technical Quality, and c) Independence.

This publication probes whether ethics and years of auditor service have a joint influence on audit quality. The result of this study may ultimately enhance confidence in financial statements audited by experienced auditors who adhere to professional ethics. Thus, this study is expected to assist stakeholders in making better decisions.

2. RESEARCH METHOD

2.1 Research Approach and Design

The study employs a structured quantitative approach, a type of scientific method that is organized in a structured manner to identify the examination between sections. Data can take various forms, such as statistics, percentages, and other types, as well as the research process itself (Badruzaman et al., 2024). This analysis uses multiple linear regression. This technique is applied to find the effect of the independence variable (X) on the dependence variable (Y) using SPSS, the researcher also utilizes spreadsheet software such as Microsoft Excel.

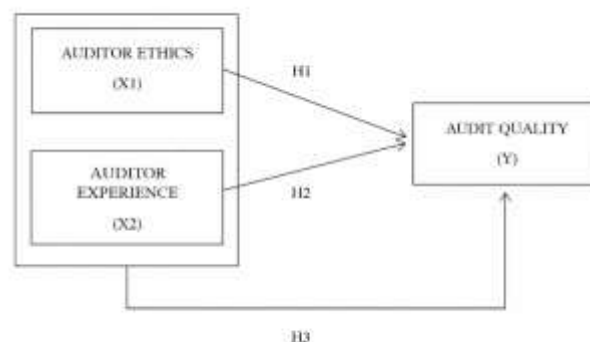


Figure 1. Conceptual Framework

2.2 Data Source

Auditors working at public accounting firms (KAP) in Surabaya, East Java, were selected as the target population. The research gathered data through purposive sampling, which is a form of non-random sampling, based on these specific criteria for respondents: (a) Auditors working at Public Accounting Firms in Surabaya. (a) Auditors willing to participate as respondents in the study. (c) Have worked as an auditor for at least 1 year. After collecting questionnaires from respondents who met the criteria, several tests were conducted to measure the results.

3. RESULTS AND DISCUSSIONS

The information used consists of the main data collected through surveys distributed to two accountancy firms in Surabaya. The questionnaire data yielded a result of 30 samples from two public accountancy firms in Surabaya : (a) KAP Dra. Suhartati &

Partners, Surabaya (18 respondents), (b) KAP Budiman Wawan Pamudji & Partners, Surabaya (12 respondents)

All 30 samples met the required criteria. The determination of the sample size of 30 respondents in this study was based on methodological considerations that this number met the minimum limit in quantitative research, particularly for multiple linear regression analysis. This is also supported by Roscoe's opinion, which states that an appropriate sample size in research is between 30 and 500 respondents (Sugeng Lubar Prastowo, 2021:28). Furthermore, the use of purposive sampling technique ensures that the selected respondents truly meet the research criteria, thus maintaining data quality.

3.1 Validity and Reliability Tests

The output of the validity testing of indicators related to the variables of auditor ethics and experience, as well as audit quality, denote that the results are valid, as the Sig. values are less than 0.05; therefore, it is concluded that all research variables are valid. The results of the reliability tests for all attributes are reliable, as the Cronbach's Alpha values exceed 0.60, indicating that all indicators are reliable.

Table 1. Validity and Reliability Tests Result

Variabels	Item Questions	Validity Test Result			Desc	Reability Test Result		
		Rcalc	Rtable	Sig (2-tailed)		Min. Koefisien	Value of Alpha	Desc
Auditor Ethics	X1.1.1	0,536		0,002	Valid	>0,60	0,894	Reliabel
	X1.1.2	0,761		0,000				
	X1.2.1	0,826	0,306	0,000				
	X1.2.2	0,865		0,000				
	X1.3.1	0,858		0,000				
	X1.3.2	0,853		0,000				
Auditor Experience	X2.1.1	0,829		0,000	Valid	>0,60	0,921	Reliabel
	X2.1.2	0,793		0,000				
	X2.2.1	0,813	0,306	0,000				
	X2.2.2	0,756		0,000				
	X2.3.1	0,760		0,000				
	X2.3.2	0,723		0,000				
Audit Quality	Y1.1	0,888		0,000	Valid	>0,60	0,919	Reliabel
	Y1.2	0,843		0,000				
	Y2.1	0,881	0,306	0,000				
	Y2.2	0,716		0,000				
	Y3.1	0,821		0,000				
Y3.2	0,707		0,000					

Source: Primary data, 2026 (Processed Data)

It is known that the validity of an indicator is tested using the following criteria: a indicator is considered acceptable if (calculated r) > (table r) and sig (2-tailed) < 0.05. The results shown in Table 1 presage that all calculated r values ranged between 0.536 and 0.888; these values consistently surpassed the table r value of 0.306, and it is evident that the sig. (2-tailed) values were less than 0.05. This means that overall, the validity criteria have been met.

Next, a reliability test was conducted to ensure that each statement indicator in the questionnaire has sufficient reliability for use in this study. For example, when Cronbach's alpha is above ,60, the item is reliable. The results of the analysis have shown that every Cronbach's alpha value is bigger than 0.60, so every variable used in this study meets the reliability standard.

3.2 Multiple Linear Regression Analysis

The following are some of the functional formulas that can be used:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

Description:

Y = Audit Quality

X1 = Auditor Ethics

X2 = Auditor Experience

β_1, \dots, β_2 = Multiple regression coefficients

e = Error term, i.e., the level of estimation error in the study

α = Constant

Table 2. Multiple Linear Regression Analysis Result

Information	Unstandardized		Partial		Simultaneous	
	B	St. Error	T	Sig.	F	Sig.
Constanta	-0,140	0,380	-0,368	0,716	65,574	0,000
Auditor Ethics	0,770	0,137	5,633	0,000		
Auditor Experience	0,226	0,132	1,714	0,098		
			Ttable = 1,703		Ftable = 3,35	

Source: Primary data, 2026 (Processed Data)

$$Y = - 0,140 + 0,770 X_1 + 0.226 X_2 + e$$

Based on the multiple linear regression model obtained, the results can be summarized : (a) The regression coefficient resulting in -0.140 indicates how, if the variables auditor ethics (X1) and auditor experience (X2) are set to zero, audit quality (Y) is estimated to be -0.140. (b) The coefficient of the auditor ethics variable (X1) is ,770. This implies that a one-unit increase in auditor ethics (X1) increases audit quality (Y) by 0,770, and conversely, a one-unit decrease in auditor ethics (X1) reduces audit quality (Y) by ,770.T (c) he coefficient value for the auditor experience variable (X2) is 0.226. This signify that a 1-unit increase in auditor experience (X2) increases audit quality (Y) by ,226, and conversely, a 1-unit decrease in auditor experience (X2) reduces audit quality (Y) by 0.226.

3.3 Partial Test (T-Test)

It is known that if ($T_{calc} > T_{tab}$), variables have a significant partial impact on connected variables. Based on the partial test conducted in Table 2, the auditor ethics have a partial coefficient of 5.633, with a T_{tab} score of 1.703. This supports the assumption that ethics partially and greatly impact audit quality. In addition, these findings support previous research by Sabirin et al., (2023), Karini et al., (2024), Made, Dwiyantini, et al., (2025), Juni et al., (2024), Kadek et al., (2023), Oktridarti, (2025), Saleletang & Yusnita, (2025), Fitriani et al., (2024), Riyadi & Suhadasyah, (2025), Nguyen et al., (2024).

Additionally, the auditor experience variable yields a T-calculated value of 1.714, which is also slightly greater than the T-table value, thus indicating a partial effect on audit quality. In addition, these findings corroborate previous research by Arnita et al., (2023), Junita & Putra, (2025), Wasiah & Wahyuningsih, (2024), Made, Primandini, et al., (2025), Annisa Nur Apriliyanti, (2025), Arsalan et al., (2024), Pratiwi & Kusumawati, (2024), Andini et al., (2025).

This difference in strength may be due to the characteristics of each variable. Auditor ethics is an internal factor inherent in the individual and directly influences behavior and decision-making during the audit process. Meanwhile, auditor experience is a supporting factor that enhances technical skills, but its influence can vary depending on the complexity of the audit task. Therefore, in this study, auditor ethics has a stronger influence than auditor experience.

3.4 Simultaneous Test (F-Test)

The steps for determining the F-test in this study yielded the following results: (a) Significance level: F-table $0.000 < 0.05$ (5%) and F-calculated is 65.574. The F-table value can be calculated as $df\ 1 = k$ (independent variables), so $df\ 1 = 2$; $df\ 2 = n - k - 1$, so $df\ 2 = 30 - 2 - 1 = 27$. Therefore, based on the F-distribution table for a probability of 5%, the F-table value for $df\ 27$ is 3.35. (b) If $F_{calc} > F_{table}$, then H_a is upheld and H_0 is refuted.; if $F_{calc} < F_{table}$, the null hypothesis prevails, nullifying H_a . (c) Since $F_{calc} > F_{tab}$ ($65.574 > 3.35$), The alternative hypothesis (H_a) is supported, while the null hypothesis (H_0) is dismissed, meaning The concurrent effect of ethical auditing (X1) and auditor experience (X2) significantly affects audit quality (Y).

Description : H_a : Simultaneously, An auditor's experience and ethics both influence the quality of the audit. H_0 : Simultaneously, auditor's personal ethics and work experience don't affect the auditing quality.

Auditor ethics serve as a moral foundation that guides the auditor's professional behavior, including integrity, objectivity, and professional responsibility. Auditor experience contributes to improving technical skills, accuracy, and precision in audit decision-making. The combination of the two results in better audit quality, as auditors are not only technically competent but also able to maintain independence and the reliability of audit results. In addition, these result reinforce previous research by Junita & Putra, (2025), dan Barreto A.A, (2023).

3.5 Multiple Correlation Coefficient (R) and Multiple Coefficient of Determination (R^2)

Table 3. Result of the Determination Coefficient Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.911	0,829	0,817	0,27707

Source: Primary data, 2026 (Processed Data)

On the basis of the test results for the coefficient of determination presented in Table 3, an adjusted R^2 of ,817 was found. This mean how the independent variables—comprising auditor ethics (X1) and auditor experience (X2) could explain 81.7% of the auditing quality. Meanwhile, the remain 18.3% is influenced by other variables outside the scope of this study. According to the criteria for interpreting the R^2 value, a figure of 0.817 falls into the strong category (Rita Wiji Wahyuningrum et al., 2025:114), so the research model can be said to have a strong explanatory power regarding the audit quality variable. Thus, the connection and correlation between variables X and Y in this study are not simply significant but also demonstrate a relatively high level of strength.

4. CONCLUSION

The analysis confirms that ethical standards for auditors have a beneficial and considerable impact on auditing quality. supported by regression coefficients and significance levels below the threshold. The better the standards of professional ethics, as reflected in their performance, the more likely it is that professionals will exhibit professional responsibility, integrity, and objectivity, resulting in better audit quality. Auditors who uphold ethics tend to perform procedures in accordance with standards, maintain independence, and produce reliable reports. Data from the investigation confirms that more experienced auditors lead to improved audit quality, though it is not yet statistically significant. Nevertheless, the positive direction of the relationship suggests that, in proportion to the auditor's accumulated experience as evidenced by years of service, assignment frequency, and training, the more audit quality tends to improve. Currently, this impact fails to achieve statistical significance, attributable to inconsistencies in the difficulty of the auditor's assignments. Both of these outcomes are

supported by attribution theory, stating that human actions are influenced by personal factors such as the auditor's ethics and experience, which contribute to the quality of the audit results. As revealed by the research data, auditor ethical standards and years of experience simultaneously markedly affects the caliber of audit quality outcomes, as vouch by a significance level below the threshold and F-statistic (calculated) surpasses the F-table threshold. Adjusted R-Square measure also tells that most of the variability in quality of audit is explained, while the remainder is attributed to factors not included in the model. These results confirm that the combination of auditor ethics and experience determines audit quality, where experience enhances technical skills and precision, while ethics reinforces moral and professional attitudes. This research can contribute to the development of auditing science by enriching the audit literature by examining the simultaneous influence of auditor ethics and experience on audit quality. Furthermore, this research provides practical implications for public accounting firms, indicating that improving audit quality depends not only on experience but also on the application of strong professional ethics. Suggestions that public accounting firms can implement to improve audit quality include increased oversight of the implementation of the code of ethics, providing technical training and diverse assignment opportunities for auditors. Public accounting firms also need to be more selective in selecting auditors, considering ethics and adequate experience, so they can support audit implementation and ultimately produce quality audits.

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