

The Effect of Audit Fees, Auditor Experience, and Competency on Audit Quality with Professional Ethics as Moderation Variables (Empirical Study on Public Accounting Firms in the DKI Jakarta Region)

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ARTICLE INFO

Article history:

Received 2 April 2025

Revised 9 May 2025

Accepted 17 May 2025

Available Online 30 May 2025

Keywords:

Audit Fee;
Auditor Experience;
Competence, Audit Quality;
Professional Ethics

ABSTRACT

This study aims to analyze the Influence of Audit Fee, Auditor Experience and Competence on Audit Quality with Professional Ethics as a Moderating Variable. The data used are primary data collected by distributing questionnaires to auditors working at Public Accounting Firms in the DKI Jakarta Region. The sample selection technique in this study used the purposive sampling method. The total population in this study was 11 Public Accounting Firms. To analyze the data obtained, this study used SmartPLS 3.2.9 Software. The results of this study indicate that audit fee have no effect on audit quality, while auditor experience and competence have a positive and significant effect on audit quality. Professional ethics cannot moderate the influence of audit fee, auditor experience and competence on audit quality.

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1. Introduction

A public accountant is a profession that performs the role of an independent auditor. In order to provide confidence to the users of the financial statements, the Public Accountant independently examines and evaluates the accounting evidence and other relevant information. Through an in-depth audit process, the Public Accountant ensures that the company's financial statements have been presented accurately and in accordance with generally accepted accounting principles in Indonesia, as stipulated by the Indonesian Institute of Accountants (IAI) (Yoga et al., 2024). In carrying out his duties, a Public Accountant is required to produce quality audit reports. Good audits are key to producing accurate and relevant financial reports, which can be a solid foundation for accurate decision-making for management and all stakeholders (Dianatasari et al., 2022).

In 2023, there are significant cases involving Public Accounting Firms (KAP) and Public Accountants (AP). The Financial Services Authority (OJK) decided to cancel the operational licenses of KAP Crowe Indonesia, known as KAP Kosasih, Nurdjaman, Mulyadi, Tjahjo, and other partners who are part of Crowe Horwath's international network. The cancellation of this permit is related to the payment failure experienced by PT Asuransi Jiwa Adisarana Wanaartha or better known as PT Wanaartha Life. In this case, KAP Crowe was declared not to conduct an adequate audit. These two members of the KAP, namely Public Accountant Numu Nurdjaman and Jenly Hendrawan, were sanctioned in the form of cancellation of the Registered Certificate (STTD) by the OJK. They are considered to have failed to detect any indication of manipulation in PT Wanaartha Life's financial statements. This shows that there is a fraud in knowledge and competence that is considered important for Public Accountants in carrying out audit tasks. This decision was taken after allegations that the audited financial statements did not reflect the true condition of the insurance company which then led to huge losses for policyholders (Hasanah & Nelvirita, 2024).

On February 7, 2024, the Financial Services Authority (OJK) officially imposed administrative sanctions in the form of a registration freeze on the Public Accounting Firm (KAP) Anderson and Partners. This decision was taken after the OJK found that KAP Anderson and Partners did not comply with a number of provisions stipulated in Article 7 of the Financial Services Authority Regulation (POJK) Number 13/POJK.03/2017 regarding the use of the services of Public Accountants and Public Accounting Firms in the financial services sector activities which were then updated by Article 21 of POJK Number 9 of 2023. One of the main findings is that this KAP has not fully implemented the quality control standards required during the audit process which is an obligation to maintain the quality and integrity of the audit results produced. In addition, Public Accountant (AP) Anderson Subri who was part of the audit team was also considered to have failed to meet the required independence requirements during the audit period and AP Anderson Subri was also declared to have not communicated adequately with the OJK regarding the preparation and implementation of the audit which is an important step in maintaining accountability and transparency in the audit process (Hidayati & Djamil, 2024).

The success of an audit process is highly dependent on the quality of its implementation. By following applicable audit procedures and standards, auditors are expected to be able to identify and report various forms of irregularities committed by clients (Khomariah & Khomsiyah, 2023). To achieve optimal audit quality, auditors with high competence and integrity are needed, who are able to carry out their duties professionally and objectively. The level of audit quality reflects how accurate and relevant the information presented in the audit report is in accordance with applicable standards (Geraldo et al., 2024). Audit reports that meet quality standards will be expected to increase the credibility of the company's financial statements. With reliable reports, investors will have a higher level of confidence in investing, which can encourage an increase in the overall value of the company (Kusmiyati & Machdar, 2023).

Audit fee is a reward received by the auditor as a form of assurance to the users of financial statements that the information presented has been prepared with applicable accounting standards (Ayuni & Handayani, 2023). If the audit fee increases, the quality of the audit produced will also tend to be better. This is due to auditors being able to conduct audit procedures in a more in-depth and thorough manner, so that the resulting audit reports become more reliable and accurate (Nurhasanah et al., 2023).

Other factors that affect audit quality are auditor experience and competence. Auditors must have sufficient experience to ensure that the resulting audit reports are of high quality. This experience can be obtained through formal education as well as from the frequency of auditors in conducting audit practices in the field. Experienced auditors have different perspectives on analyzing information and the challenges it has faced in the past. The more often an auditor is involved in the audit of financial statements, the more insights are gained, so that his or her skills and knowledge in the field of auditing continue to develop. This directly plays a role in improving the quality of the resulting audit (Suhariadi & Arif, 2022). Auditors with more extensive experience tend to have a deeper understanding when dealing with complex situations. This not only improves the quality of audits but also strengthens the objectivity and independence of auditors (Zulfah et al., 2024).

In addition to audit fees and auditor experience that can affect audit quality, namely competence. The competence of an auditor can be defined as professional abilities that are manifested from the expertise and accuracy possessed by the auditor. This covers various aspects, such as in-depth knowledge of accounting standards, effective audit techniques, and data analysis skills required to evaluate financial information. The competencies possessed by an auditor are closely related to the auditor's ability to carry out his duties during the audit process which includes planning, evidence collection and reporting audit results (Rahmatika & Hwihanus, 2023). By having adequate competence, auditors can provide accurate and relevant assessments, which can further help improve the quality of audit reports and strengthen public confidence in the audit results presented.

Professional ethics is an attitude that is manifested in an effort to meet the needs of professional services to clients. Professional ethics play an important role for auditors, as they can influence how auditors apply their expertise when examining clients' financial statements. Auditors are required to achieve optimal results and identify any errors that may be contained in the financial statements prepared by the company's management. An auditor who upholds professional ethics will have a

positive impact on his performance, on the other hand, if an auditor who ignores professional ethics will risk facing negative consequences in the performance of his duties (Julianti et al., 2021).

Several studies that discuss audit fees, auditor experience, competence and professional ethics show mixed results. Ayuni and Handayani (2023) and Herdian and Sudaryono (2023) found that audit fees have a positive impact on audit quality. This shows that with higher audit fees, auditors have the opportunity to improve the quality of audits, so that various irregularities that may exist can be better identified. Instead, research by (Indahsari et al., 2023) and Stanley and Pangathousands (2023) argues that audit fees have a negative impact on audit quality, because audit fees cannot be used as a measure in assessing audit quality, considering that audit quality will be better if auditors work based on professional standards and ethics. In addition, the research Suhariadi and Arif (2022) and (Putri, 2020) stating that the auditor's experience has a positive effect on audit quality. Instead Fauziah and Yanthi (2021) and (Dianatasari et al., 2022) shows that the auditor's experience has no effect on audit quality. On the other hand, (Yoga et al., 2024) and Muhidin and Arigawati (2023) found that competence has a positive effect on audit quality, by showing that the higher the competence of an auditor, the better the quality of the audit produced. However, research by (Simarmata et al., 2023) and (Sisworini et al., 2024) stating that competence has no influence on audit quality. Last Kusuma and Kusumawaty (2022) argues that professional ethics can moderate the relationship between auditor experience and audit quality, despite the results of the study Yuniati and Anggini (2020) contrary to the findings, which stated that professional ethics cannot moderate the influence of auditor experience on audit quality.

From the presentation that has been delivered, it was found that there was a discrepancy in the results of the previous research. Therefore, this study adopts some variables from previous research for further development. The variables used in this study included audit fees, auditor experience, and competence as independent variables, while audit quality was determined as a dependent variable. The element that distinguishes this study from previous research lies in the addition of professional ethics as a moderation variable. By including professional ethics as a moderation variable, it is hoped that it will be able to have a significant influence on the relationship between independent variables, namely audit fees, auditor experience, and competence, as well as dependent variables, namely audit quality.

Based on the explanation that has been described earlier, the researcher intends to conduct research that focuses on several important aspects in the field of auditing. This study will analyze the auditor's views on the amount of audit fees received, the auditor's experience during the audit process, and the competencies needed in carrying out audit tasks. In addition, this study will also analyze the extent of the role of ethics in the implementation of auditor duties and its relationship with the quality of the audit produced. Thus, this study is titled "The Influence of Audit Fees, Auditor Experience, and Competence on Audit Quality with Professional Ethics as a Moderation Variable (Empirical Study on Public Accounting Firms in the DKI Jakarta Area).

2. Literatur Review

Stakeholder Theory

Stakeholder Theory or better known as Stakeholder Theory introduced by R. Edward Freeman and Jeffrey S. Harrison (1984) explains that a company as an organization will form relationships with various parties outside its internal scope. In this context, companies need auditors to improve the process of auditing financial statements. The audit aims to produce high-value and trustworthy audit quality (Normasyhuri et al., 2022).

Agency Theory

Agency theory as explained by Jensen and Michael C. Meckling (1971) describes the relationship between the principal and the manager (agent) in carrying out tasks that involve various parties in decision-making. In his role, the manager is responsible for maintaining the continuity of the company's business, both in the short and long term for the benefit of the owner. However, managers also have self-interest that tends to maximize profits for themselves (Shabira et al., 2024). This mismatch of interests between the two parties often gives rise to conflict, known as moral hazard. Moral hazard is a situation in which the risks resulting from the manager's decisions or actions are not fully known or understood by the shareholders, thus creating information asymmetry. This condition of information

asymmetry creates the need for the involvement of independent parties, such as auditors to verify financial statements prepared by the company's management (Effendi & Ulhaq, 2021).

Contracting Theory

Contract theory describes the existence of a relationship or agreement between the auditor and the client, where the auditor acts as a third party who has an independent in carrying out the audit process. The auditor's responsibility as an independent party is to supervise and assess whether the company's management has operated effectively and has presented accurate and reliable financial statements (Wiyono & Widyawati, 2022). Audit quality plays an important role as a bridge between the KAP (Public Accounting Firm) and its clients. The high quality of audits not only increases the client's confidence in the financial statements, but also gives the relevant parties confidence in the accuracy and reliability of the information presented (Husain & Wahyudi, 2020).

Audit Quality

Audit quality can be defined as the level of conformity between the implementation of the audit process and the procedures and standards that have been set. This aims to identify and detect any violations that may be committed by the client. To ensure that financial statements are trustworthy and free from material errors, it is critical for companies to implement high-quality audit practices (Khomariah & Khomsiyah, 2023). With quality audit measurements, the company hopes that the credibility of financial statements will increase. This is expected to be able to give more confidence to investors in investing capital, which can contribute to increasing the company's value (Kusmiyati & Machdar, 2023).

Fee Audit

Audit fees are rewards received by auditors as compensation for audit services rendered. The amount of this fee is determined by several factors, including the level of risk associated with the assignment. These risks include inherent risks, control risks and detection risks, as well as the complexity of the services offered and the level of expertise required to conduct audits. High audit risk can lead to increased time and resources required by auditors, which can ultimately increase the amount of audit fees. In addition, the audit fees charged or paid by the company play an important role in determining the quality of audits produced by independent auditors (Gunawan & Achyani, 2024). Other factors that affect audit fees are the number of audit hours and the auditor's level of experience. Large audit firms, such as the (big four) can set higher rates because they invest in the training and development of auditors that will improve the quality of the audit conducted (Permatasari & Astuti, 2019).

Auditor Experience

The auditor's experience is one of the important factors that affect the quality of an audit, because the more experience an auditor has, the greater the ability to identify fraud in financial statements. The longer the auditor works, the more experience he gains in handling more complex cases. Experienced auditors can more quickly identify errors, understand the causes, and determine the right solutions (Arnita et al., 2023). Experience also plays a role in shaping the auditor's ability to face and overcome various obstacles or problems that arise in the implementation of their duties. In addition, this experience also helps auditors to manage emotional responses to the audited party (Mashanafi et al., 2022).

Competence

Competencies include the skills, knowledge, and experience required to carry out a task. Therefore, competent auditors are those who have acquired sufficient knowledge, training, skills, and experience, so that they are able to complete audit tasks effectively and efficiently (Dewi & Setyohadi, 2019). An auditor is said to be competent if he not only has a deep understanding of auditing principles, but is also able to apply applicable audit standards appropriately in various situations. Good training and extensive field experience are also essential in forming professional auditors. This competency allows auditors to more accurately identify risks, critically analyze data, and provide recommendations that

are relevant and value-added to the organization.

Professional Ethics

Ethics can be understood as a discipline that examines values, norms, and habits that are the basis for human behavior in determining actions that are considered good or bad, right or wrong, as well as in understanding rights, obligations, and responsibilities. In a professional context, an ethical individual will adhere to a set code of ethics, which includes the moral behaviors that must be followed in carrying out his or her duties. This code of ethics can be in the form of written rules or unwritten norms, which aim to maintain integrity and trust in professional practice. By adhering to ethics, it is hoped that individuals can avoid deviant actions that can harm both themselves and society, as well as strengthen professionalism in the field they are working on (Timor & Hanum, 2023).

3. Research Method

This research method uses a quantitative research method. The data used is primary data collected through the distribution of questionnaires to auditors working in Public Accounting Firms in the DKI Jakarta Region. The sample selection technique in this study uses the purposive sampling method. The total population in this study is 11 Public Accounting Firms. To analyze the data obtained, this study used SmartPLS Software 3.2.9.

Conceptual Framework

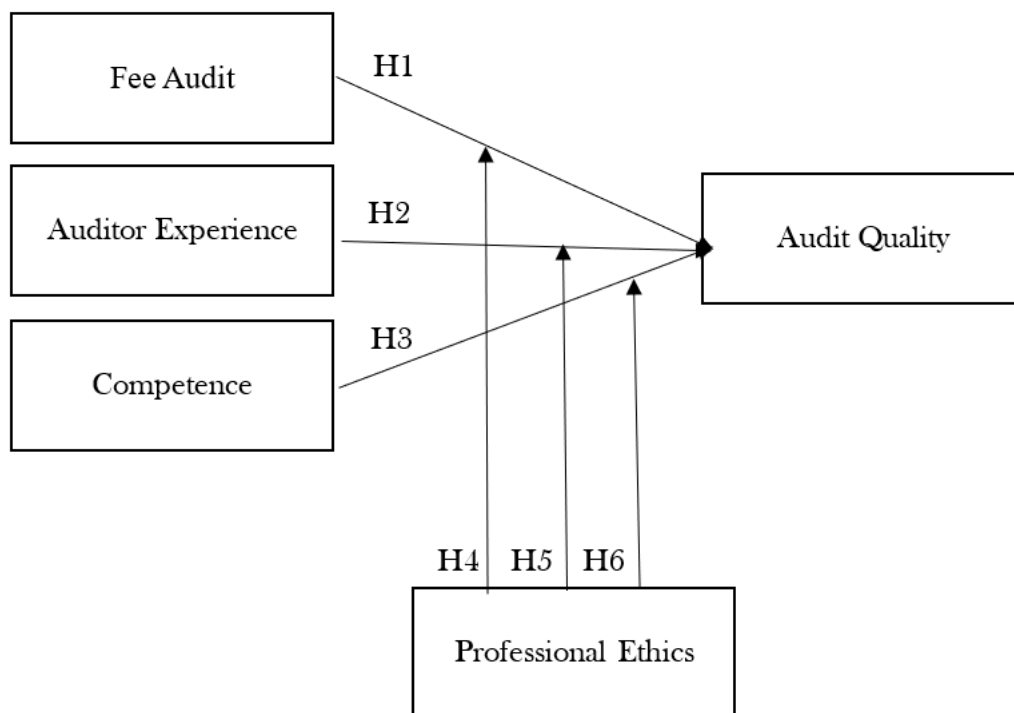


Fig. 1. Conceptual Framework

4. Result and Discussions

The Effect of Audit Fees on Audit Quality

The first hypothesis in this study states that audit fees do not have a significant effect on audit quality. Based on the results of the hypothesis test, it is known that the effect of audit fee (X1) on audit quality (Y) has an average value of -0.034 with a t-statistical value of 0.426 less than 1.96 and a P-value of 0.671 greater than 0.05 which means that the hypothesis (H1) is not accepted or rejected. So, it can be

concluded that audit fees do not have a significant effect on audit quality.

The amount of audit fees received by the auditor does not directly affect the level of audit quality produced. In practice, a professional auditor has the responsibility to maintain integrity, objectivity, and comply with the applicable code of ethics and auditing standards. Therefore, auditors are required to provide quality audit results without being affected by the amount of fees received. Thus, the amount of audit fees cannot be considered as the main factor in improving the quality of the audits produced. On the other hand, lower fees are not necessarily related to a decrease in audit quality, as long as the auditor carries out the audit procedure in accordance with the principles of professionalism and applicable standards.

These results are in line with research conducted by Farid and Baradja (2022) which revealed that audit fees did not have a significant effect on audit quality. These results are also in line with research conducted by (Nurhasanah et al., 2023) which shows that the audit fee has no effect on the quality of the audit. In addition, research conducted by (Halim, 2024) also supports the results of this study by stating that audit fees have no effect on audit quality.

The Influence of Auditor Experience on Audit Quality

The second hypothesis in this study states that auditors' experience has a positive and significant effect on audit quality. The results of the hypothesis test showed that the influence of the auditor's experience (X2) on audit quality (Y) had an average sample value of 0.284 with a t-statistical value of 2.598 greater than 1.96 and a P-value of 0.010 less than 0.05 which means that (H2) was accepted. So, it can be concluded that auditors' experience has a positive and significant effect on audit quality.

The auditor's experience plays an important role in improving the quality of the audits conducted. Auditors who have been involved in their profession for a long time and have handled various types of audit tasks usually have higher analytical skills, are more precise in assessing risks, and are more thorough in detecting irregularities in financial statements. In addition to the length of the tenure, the core of the experience also lies in the breadth and complexity of the problems that have been handled, which can strengthen the auditor's ability in the decision-making process. Therefore, auditors with a broad background of experience are generally able to produce audit reports that are more trustworthy, objective, and valuable than auditors who are still inexperienced.

These results are in line with research conducted by Teana and Manaf (2022) which reveals that the auditor's experience has a positive and significant impact on audit quality. In addition, the research Suhariadi and Arif (2022) It is also in line with showing that auditor experience has a positive and significant effect on audit quality. In addition, research conducted by (Arnita et al., 2023) It also supports the results of this study by stating that auditors' experience has a positive and significant effect on audit quality.

The Influence of Competency on Audit Quality

The third hypothesis in this study states that competence has a positive effect on audit quality. The results of the hypothesis test showed that the effect of competency (X3) on audit quality (Y) had an average sample value of 0.267 with a t-statistical value of 2.145 greater than 1.96 and a P-value of 0.032 less than 0.05 which means that (H3) was accepted. So, it can be concluded that competence has a positive and significant effect on audit quality.

The higher the level of competence possessed by an auditor, the higher the quality of the audit that can be produced. Auditor competence is not only related to the ability to master the technical aspects and procedures of audits, but also includes a deep understanding of audit standards as well as the ability to apply them consistently in various audit situations. Auditors with high competence usually have the ability to think critically and conduct good analysis, and are able to make appropriate decisions based on the evidence and data collected during the audit process. Therefore, auditor competence is an important factor in producing quality and trustworthy audits.

These results are in line with research conducted by Muhidin and Arigawati (2023) which reveals that competence has a positive effect on audit quality. These results are also in line with research conducted by (Yoga et al., 2024) which shows that competence has a positive effect on audit quality. In addition, research conducted by Rahmatika and Hwihanus (2023) It also supports the results of this study which states that competence has a positive and significant effect on audit quality.

The Effect of Audit Fees on Audit Quality with Professional Ethics as a Moderation Variable

The test results on the influence of professional ethics moderation (Z) on the relationship between audit fee (X1) and audit quality (Y) had an average sample value of 0.074 with a t-statistical value of 1.141 less than 1.96 and a P-value of 0.254 greater than 0.05 which means that the hypothesis (H4) was not accepted or rejected. So, it can be concluded that professional ethics cannot moderate audit fees on audit quality.

Professional ethics do not have a role as a moderation variable in the relationship between audit fees and audit quality because the professional level possessed by auditors is not strong enough to strengthen or weaken the influence of audit fees on audit quality. In other words, the amount of fees received does not have a different effect on audit quality, regardless of the high or low ethics of the auditor's profession, where the test results partially state that the audit fee does not have a significant effect on audit quality. Therefore, in an effort to improve the quality of audits, it must not only focus on professional ethics, but also need to involve other more significant factors, such as improving auditor competence, continuous training, and the implementation of a more efficient supervision system by management. These results are not in line with the research conducted by Idawati and Putri (2020) which states that professional ethics can significantly moderate audit fees on audit quality.

The Influence of Auditor Experience on Audit Quality with Professional Ethics as a Moderation Variable

The results of the test on the influence of professional ethics moderation (Z) on the relationship between auditor experience (X2) and audit quality (Y) had an average sample value of 0.001 with a t-statistical value of 0.009 less than 1.96 and a P-value of 0.993 greater than 0.05 which means that the hypothesis (H5) is not accepted or rejected. So, it can be concluded that professional ethics cannot significantly moderate the auditor's experience of audit quality.

This indicates that the existence of professional ethics does not have a significant additional influence in strengthening or weakening the relationship between audit experience and quality. In other words, auditor experience has a fairly strong role in determining the quality of audit results, even without the influence of moderation factors from professional ethics. This is supported by partial testing results that show that auditor experience has a positive and significant effect on audit quality. Auditors who have adequate work experience tend to have good analytical skills, a high level of accuracy, and a deep understanding of audit procedures, so that they are able to produce audits of higher quality. These results are in line with research conducted by Yuniati and Anggini (2020) which states that professional ethics cannot moderate the auditor's experience of audit quality.

The Effect of Competency on Audit Quality with Professional Ethics as a Moderation Variable

The test results on the influence of professional ethics moderation (Z) on the relationship between competence (X3) and audit quality (Y) had an average sample value of -0.049 with a t-statistical value of 0.441 less than 1.96 and a P-value of 0.660 greater than 0.05 which means that the hypothesis (H6) was not accepted or rejected. So, it can be concluded that professional ethics cannot moderate competence to audit quality.

This shows that the level of professionalism possessed by auditors is not able to strengthen or weaken the influence of competence on audit quality because professional ethics are the minimum standards that every auditor should have. However, the results of this study still confirm that competence has a positive and significant influence on audit quality. This means that although professional ethics have not been proven to be a moderation variable in the relationship between competence and audit quality, competence remains an important factor in determining the quality of the audits produced. Auditors who have a high level of competence in terms of knowledge, skills, and experience tend to produce more qualified audits. Thus, improving auditor competence will have a direct impact on improving audit quality, although it is not influenced by the high and low professional ethics as a moderation variable in this study. These results are in line with research conducted by (Refinda et al., 2021) which states that professional ethics cannot moderate competence to audit quality.

5. Conclusion

Based on the results of the analysis and discussion that has been explained in the previous section, it can be concluded as follows: 1) Audit fees have no significant effect on audit quality. 2) The auditor's experience has a positive and significant effect on audit quality. 3) Competence has a positive and significant effect on audit quality. 4) Professional ethics cannot moderate the influence of audit fees on audit quality, so professional ethics are unable to strengthen or weaken the relationship between audit fees and audit quality. 5) Professional ethics cannot moderate the influence of auditor experience on audit quality, so professional ethics are unable to strengthen or weaken the relationship between auditor experience and audit quality. 6) Professional ethics cannot moderate the influence of competence on audit quality, so professional ethics are unable to strengthen or weaken the relationship between competence and audit quality.

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