



## **The Effect of Auditors' Professionalism, Competence, and Experience on Audit Quality**

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### **Abstract**

*This study examines the effects of auditor professionalism, auditor competence, and auditor experience on audit quality among auditors working at Public Accounting Firms (PAFs) in Jakarta. The research employs a quantitative approach with an associative research design. Primary data were collected through structured questionnaires from 115 auditors selected using purposive sampling based on relevant employment and audit experience criteria. Data were analyzed using Structural Equation Modeling–Partial Least Squares (SEM-PLS) with SmartPLS to evaluate the measurement and structural models and test the proposed hypotheses. The results show that auditor professionalism has a positive but statistically insignificant effect on audit quality, with a path coefficient of 0.134, a t-statistic of 1.573, and a p-value of 0.058. Auditor competence has a positive and significant effect on audit quality, with a coefficient of 0.273, a t-statistic of 2.188, and a p-value of 0.015. Auditor experience also has a positive and significant effect, producing the strongest coefficient of 0.507, a t-statistic of 4.532, and a p-value of 0.000. The findings indicate that technical competence and accumulated audit experience have stronger direct contributions to audit quality than professionalism in the observed sample. These findings highlight competency development and diverse audit exposure as foundations for audit quality.*

**Keywords:** Audit Quality, Auditor Competence, Auditor Experience, Auditor Professionalism, Public Accounting Firms.



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## **INTRODUCTION**

Financial statements constitute a primary information medium through which investors, creditors, regulators, and other stakeholders evaluate the financial condition, performance, and accountability of an entity, making the reliability of reported information closely dependent on the quality of the assurance process applied to it. Audit quality is consequently central to the credibility of financial reporting because a high-quality audit increases the likelihood that material misstatements are detected and appropriately communicated before financial information is relied upon for economic decisions (Albahrn et al., 2025). The importance of this function has become more pronounced as capital markets increasingly demand transparency, accountability, and reliable information while audit engagements simultaneously confront more complex transactions, greater information asymmetry, and heightened stakeholder expectations. The International Auditing and Assurance Standards Board (IAASB) conceptualizes audit quality as the outcome of interactions among inputs, processes, outputs, and contextual factors, placing auditor characteristics among the important inputs that shape the effectiveness of the audit process (International Auditing and Assurance Standards Board, 2014). In the Indonesian context, the regulatory environment similarly requires public accountants and public accounting firms to apply professional standards, maintain confidentiality, and comply with professional ethical and quality-control requirements when providing audit services. These requirements indicate that audit quality cannot be understood solely as a technical outcome of audit procedures but must also be examined through the professional attributes of the individuals responsible for implementing those procedures.

The continuing relevance of auditor characteristics is illustrated by regulatory enforcement in Indonesia, where the Financial Services Authority imposed administrative sanctions in 2025 on public accountants for, among other matters, inadequate implementation of professional accounting standards

and failures concerning confidentiality and compliance with applicable requirements. Such cases suggest that the existence of formal standards does not automatically ensure consistent audit quality because the effectiveness of standards ultimately depends on how auditors interpret evidence, exercise professional judgment, and implement prescribed procedures in actual engagements. Prior empirical research has consequently examined professionalism, competence, and experience as internal auditor characteristics that may shape the quality of audit judgments and outputs. Professionalism has been associated with stronger adherence to professional responsibilities and higher audit quality in several studies, although the strength and significance of the relationship have varied across research settings (Liza, 2024). Competence is theoretically important because technical knowledge, analytical ability, and audit skills determine an auditor's capacity to identify risks, evaluate evidence, and formulate appropriate conclusions, yet empirical evidence has not been uniformly supportive of a significant relationship with audit quality (Dewi et al., 2024). Experience represents another potentially consequential attribute because repeated exposure to audit engagements can accumulate knowledge about clients, risks, unusual transactions, and patterns of misstatement that may improve professional judgment (Armita et al., 2023). The combined evidence therefore points to a substantive relationship between auditor characteristics and audit quality while simultaneously indicating that each characteristic may operate differently across institutional and engagement contexts.

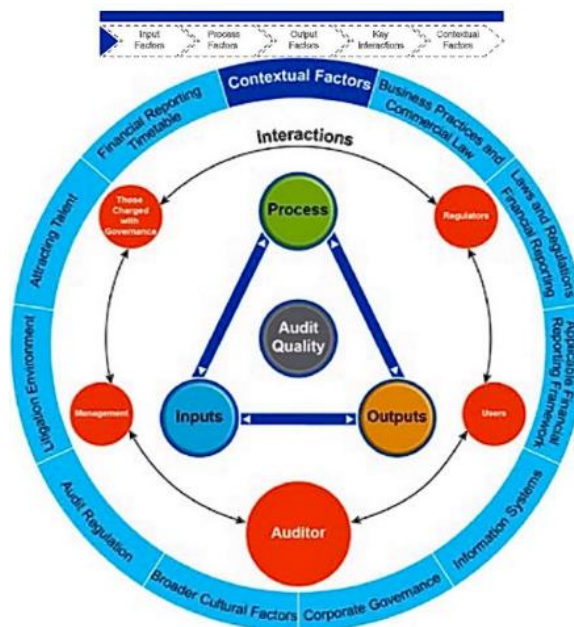


Figure 1. Audit Quality Framework

The theoretical relevance of these characteristics can be traced to the Attribution Theory introduced by Heider, which explains how observable behavior and decisions may be interpreted through internal characteristics such as ability, knowledge, experience, and other individual attributes (Heider, 1958). Within auditing, this perspective implies that professional decisions are not produced exclusively by formal audit standards but are also conditioned by the internal resources that auditors bring to the engagement, including their professionalism, competence, and accumulated experience. Agency Theory provides a complementary explanation because the separation between principals and agents creates information asymmetry that increases the need for an independent assurance mechanism capable of enhancing the credibility of management-generated financial information (Jensen & Meckling, 1976). From this perspective, audit quality becomes economically meaningful because the effectiveness of monitoring depends partly on whether auditors possess the professional characteristics necessary to evaluate management assertions and communicate credible conclusions to stakeholders. Existing studies provide some support for this theoretical linkage, with professionalism and competence frequently associated with better audit outcomes, while evidence concerning experience remains

comparatively heterogeneous across settings (Lestari & Ardiami, 2024). The theoretical argument therefore supports examination of auditor-level characteristics as determinants of audit quality, but it does not by itself resolve whether professionalism, competence, and experience consistently translate into higher-quality audits in a particular institutional environment.

Empirical findings become particularly important because the literature does not establish a consistent relationship between the three characteristics and audit quality. Research examining professionalism has reported positive effects, indicating that auditors who demonstrate stronger commitment to professional values and responsibilities tend to produce more reliable audit work (Amanullah, 2021). Other evidence, however, reports that professionalism does not exert a statistically significant effect, suggesting that professional commitment may not necessarily translate into measurable differences in audit quality when other organizational or engagement factors intervene (Farid & Yaras, 2025). A similar inconsistency appears in research on competence, where some studies identify competence as a significant determinant of audit quality while other evidence indicates that technical competence alone does not produce a statistically significant improvement in audit outcomes (Ainun & Djamil, 2024). Experience also generates divergent findings, with studies reporting a positive relationship between accumulated audit experience and quality while others find no significant effect after accounting for additional audit-related factors (Agustin & Agoes, 2025). These differences may reflect variations in auditor populations, organizational environments, measurement instruments, regulatory settings, and analytical approaches, making the existing evidence difficult to generalize across audit contexts.

This unresolved empirical pattern creates both a scientific and practical need to reassess the contribution of auditor professionalism, competence, and experience to audit quality, particularly in a major professional market such as Jakarta where public accounting firms operate within a dense and highly regulated economic environment. Recent literature continues to identify auditor characteristics as relevant determinants of audit quality, but the coexistence of significant and nonsignificant findings indicates that the accumulated evidence has not yet produced a sufficiently stable empirical explanation (Sirait et al., 2025). Evidence from studies of auditors in Jakarta also indicates that competence and other auditor attributes remain relevant to audit quality, although the results need to be interpreted within the specific characteristics of the local public accounting environment (Silitonga et al., 2024). Research involving competence, experience, and auditor motivation similarly suggests that the contribution of individual characteristics should be assessed empirically rather than assumed to operate uniformly across auditor populations (Pramitasari, 2024). At the same time, studies that integrate professionalism, competence, and experience into broader audit-quality models often incorporate additional variables such as independence, ethics, accountability, or skepticism, which can make it difficult to isolate the specific contribution of the three characteristics examined in this study (Agus & Lastanti, 2025). The present research is positioned within this gap by concentrating specifically on professionalism, competence, and experience as internal auditor characteristics and by examining their relationships with audit quality among auditors working at Public Accounting Firms in the Jakarta area.

Against this background, this study examines whether auditor professionalism, competence, and experience are associated with audit quality among auditors working at Public Accounting Firms in Jakarta, with the analysis structured around the premise that auditor characteristics constitute important internal resources in the production of credible audit outcomes. The research focuses on professionalism as a manifestation of commitment to professional values, competence as the technical and analytical capacity required to perform audit procedures, and experience as accumulated exposure to audit assignments that may shape professional judgment. Audit quality is treated as the dependent construct reflecting the extent to which auditors are able to conduct audit work appropriately, identify material misstatements, comply with applicable standards, and produce reliable audit outcomes. The model deliberately narrows the explanatory focus to these three auditor characteristics so that their individual relationships with audit quality can be examined without incorporating independence as an additional independent variable, thereby providing a more focused empirical assessment of internal auditor attributes. Methodologically, the study employs Structural Equation Modeling–Partial Least Squares (SEM-PLS) to evaluate the proposed relationships and to accommodate the multidimensional constructs represented by professionalism, competence, experience, and audit quality. Theoretically, the study contributes to auditing research by connecting Attribution Theory and Agency Theory to an empirically testable model of auditor characteristics and audit quality, while practically it provides

evidence that may inform public accounting firms in designing professional development, competence enhancement, and experience-building strategies. The findings are also expected to provide a focused empirical reference for future research and professional stakeholders seeking to understand how auditor-level characteristics can be associated with the reliability and credibility of audit outcomes.

## RESEARCH METHODS

This study employs a quantitative associative research design to examine the relationships between auditor professionalism, auditor competence, auditor experience, and audit quality among auditors working at Public Accounting Firms (Kantor Akuntan Publik/KAP) in Jakarta (Akbar et al., 2024). The population consists of auditors actively employed by KAPs in the Jakarta area, while respondents are selected using purposive sampling based on criteria requiring active employment as an auditor and relevant experience in audit assignments (Subhaktiyasa, 2024). A total of 115 valid respondents are included in the analysis, satisfying the minimum sample requirement established for the application of PLS-SEM based on the study's 23 measurement indicators (Hair et al., 2022). Primary data are collected through structured questionnaires distributed directly and online to eligible respondents, with all measurement items assessed using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Auditor professionalism is operationalized through dedication to the profession, social obligation, professional independence, belief in the profession, and relationships with fellow professionals, while auditor competence is measured through knowledge, expertise, skills, analytical ability, and effectiveness and efficiency. Auditor experience is operationalized through length of employment, number of audit assignments, variety of clients, and participation in training, whereas audit quality is measured through timeliness, the ability to detect errors or misstatements, and compliance with applicable auditing standards and the usefulness of audit recommendations (Santosa, 2025).

Data analysis is conducted using Structural Equation Modeling–Partial Least Squares (SEM-PLS) with SmartPLS to estimate the measurement and structural relationships among the latent variables simultaneously. The analysis begins with descriptive statistics to summarize respondent characteristics and response patterns, followed by evaluation of the measurement model through indicator reliability, convergent validity, discriminant validity, and construct reliability. Convergent validity is assessed using outer loadings and Average Variance Extracted (AVE), while construct reliability is evaluated using composite reliability to establish the consistency of the measurement instruments. The structural model is evaluated using the coefficient of determination ( $R^2$ ), effect size ( $f^2$ ), predictive relevance ( $Q^2$ ), and path coefficients to determine the explanatory and predictive capacity of the proposed model (Hair et al., 2022). Hypotheses are tested through bootstrapping by examining path coefficients, standard errors, t-statistics, and p-values for the relationships between professionalism, competence, experience, and audit quality, while Variance Inflation Factor (VIF) values are examined to identify potential multicollinearity among the predictor constructs. The interpretation considers the direction, magnitude, statistical significance, and explanatory relevance of the estimated relationships so that the empirical results can be evaluated consistently with the proposed theoretical relationships (Akbar et al., 2024).

### Research Model and Hypotheses

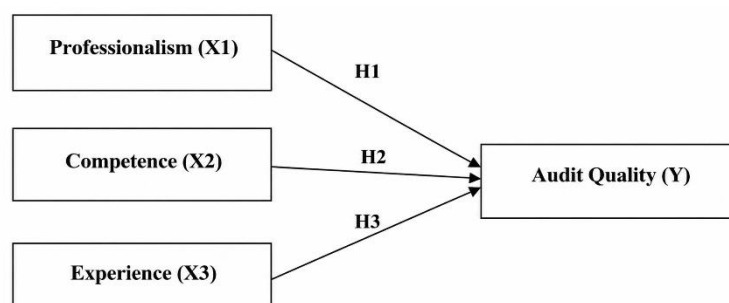


Figure 2. Research Model

The research model illustrates the proposed relationships among three independent variables—Auditor Professionalism, Auditor Competence, and Auditor Experience—and the dependent variable, Audit Quality. The model positions professionalism, competence, and experience as internal auditor characteristics that are theoretically expected to contribute positively to the quality of audit outcomes. These relationships are examined simultaneously to determine the extent to which each auditor characteristic is associated with audit quality among auditors working at Public Accounting Firms in Jakarta.

**H1: Auditor professionalism has a positive effect on audit quality.**

Auditor professionalism reflects an auditor's commitment to professional values, ethical responsibilities, integrity, objectivity, and compliance with applicable auditing standards, which can shape the quality of decisions made throughout the audit process. Attribution Theory views professionalism as an internal characteristic that may influence auditor behavior and professional judgment when performing audit responsibilities (Heider, 1958). Empirical evidence has found a positive relationship between auditor professionalism and audit quality, although other studies have reported an insignificant relationship, indicating the need for further empirical examination (Liza, 2024; Farid & Yaras, 2025).

**H2: Auditor competence has a positive effect on audit quality.**

Auditor competence encompasses the knowledge, expertise, analytical ability, and professional skills required to understand audit risks, evaluate evidence, and formulate appropriate audit conclusions. Research has indicated that competent auditors are better able to perform audit procedures and identify material misstatements, supporting a positive relationship between competence and audit quality (Dewi et al., 2024). However, evidence showing that competence does not always have a significant effect on audit quality indicates that this relationship remains empirically unresolved across different audit settings (Ainun & Djamil, 2024).

**H3: Auditor experience has a positive effect on audit quality.**

Auditor experience represents accumulated practical knowledge developed through repeated involvement in audit engagements, which can improve an auditor's ability to recognize risks, evaluate evidence, and exercise professional judgment. Previous research has reported that greater audit experience is associated with improved audit quality because experienced auditors can draw on knowledge developed from diverse audit situations (Tamba, 2025). Nevertheless, findings indicating an insignificant relationship between experience and audit quality suggest that accumulated experience does not necessarily produce consistent differences in audit outcomes across all audit environments (Agustin & Agoes, 2025).

## **RESULTS AND DISCUSSION**

### **Respondent Characteristics and Descriptive Statistics**

The respondent profile provides an important basis for interpreting the empirical relationships among auditor professionalism, competence, experience, and audit quality. The study analyzes responses from 115 auditors working at Public Accounting Firms (KAP) in Jakarta who met the established sampling criteria. The use of purposive sampling allows respondents to be selected according to characteristics relevant to the research variables and the professional context under investigation (Subhaktiyasa, 2024). The distribution of respondents across age, educational attainment, position, work experience, audit assignments, and training or certification reflects differences in professional exposure within the sample. Such variation is relevant because audit quality may be shaped by both individual capabilities and accumulated professional experience. The respondent characteristics therefore provide contextual information for assessing whether the subsequent measurement and structural results are derived from a sufficiently diverse auditor population.

Age distribution indicates that the sample is concentrated among relatively young auditors, with 47 respondents or 40.9% aged below 25 years and 40 respondents or 34.8% aged between 25 and 30 years. Auditors aged 31–35 years account for 16 respondents or 13.9%, while those above 35 years comprise 12 respondents or 10.4%. This distribution suggests that 75.7% of the respondents are 30 years old or younger, indicating substantial representation from auditors who are still developing their

professional exposure. The relatively small proportion of respondents above 35 years does not invalidate the sample, but it should be considered when interpreting the role of accumulated experience in audit quality. Age itself does not constitute a direct measure of audit capability because professional development can vary according to assignments, training, responsibilities, and accumulated audit exposure.

Educational attainment shows that 96 respondents or 83.5% hold a bachelor's degree (S1), while 10 respondents or 8.7% hold a master's degree (S2), eight respondents or 7.0% hold a diploma (D3), and one respondent or 0.9% holds a doctoral degree (S3). The predominance of bachelor's-level education indicates that the sample largely consists of auditors with formal higher-education backgrounds relevant to professional employment. Educational background is particularly pertinent to competence because auditing requires knowledge and analytical capabilities that support the evaluation of evidence and the formation of professional judgments. Competence in auditing, however, extends beyond formal educational attainment and includes practical expertise, technical skills, and the ability to apply knowledge effectively in audit engagements (Taman et al., 2018). The educational distribution should therefore be interpreted together with respondents' positions, work experience, assignments, and training exposure rather than treated as a standalone indicator of audit capability.

**Table 1. Results of Descriptive Statistics**

| Variable        | N   | Minimum | Maximum | Standard Deviation | Percentage |
|-----------------|-----|---------|---------|--------------------|------------|
| Professionalism | 115 | 2       | 5       | 0.545              | 54.6%      |
| Competence      | 115 | 3       | 5       | 0.549              | 55.8%      |
| Experience      | 115 | 2       | 5       | 0.558              | 56.5%      |
| Audit Quality   | 115 | 1       | 5       | 0.620              | 62%        |

Table 1 presents the descriptive statistics for the four research constructs based on 115 observations. Professionalism has a minimum score of 2 and a maximum score of 5, with a standard deviation of 0.545 and a percentage value of 54.6%, while competence ranges from 3 to 5 with a standard deviation of 0.549 and a percentage value of 55.8%. Experience records scores between 2 and 5, with a standard deviation of 0.558 and a percentage value of 56.5%, whereas audit quality has scores ranging from 1 to 5, a standard deviation of 0.620, and a percentage value of 62%. The relatively similar standard deviations for professionalism, competence, and experience indicate comparable response dispersion, while the higher standard deviation for audit quality reflects greater variation in respondents' assessments of audit-quality conditions. The respondent profile also shows that 47 auditors or 40.9% are below 25 years old, 40 or 34.8% are aged 25–30 years, 16 or 13.9% are aged 31–35 years, and 12 or 10.4% are above 35 years. Educational attainment is dominated by bachelor's degree holders, comprising 96 respondents or 83.5%, followed by master's degree holders with 10 respondents or 8.7%, diploma holders with eight respondents or 7.0%, and doctoral degree holders with one respondent or 0.9%, indicating that the sample predominantly consists of auditors with formal higher-education backgrounds relevant to professional employment.

The distribution of organizational positions demonstrates that the sample incorporates auditors with different levels of responsibility, consisting of 49 junior auditors or 42.6%, 42 senior auditors or 36.5%, 12 partners or 10.4%, seven managers or 6.1%, and five supervisors or 4.3%. Junior and senior auditors therefore account for 79.1% of the respondents, while the remaining respondents occupy positions involving broader supervisory and managerial responsibilities. Such variation provides contextual diversity because audit responsibilities, engagement exposure, and opportunities to exercise professional judgment may differ across organizational levels (International Auditing and Assurance Standards Board, 2014). Work experience is distributed across 40 respondents or 34.8% with 1–2 years of experience, 25 or 21.7% with 3–4 years, 24 or 20.9% with 5–6 years, and 26 or 22.6% with more than six years. The 50 respondents with at least five years of experience represent 43.5% of the sample, creating meaningful variation in accumulated professional exposure. Audit-assignment frequency further indicates that 46 respondents or 40.0% have participated in more than 20 assignments, 26 or 22.6% in fewer than five assignments, 24 or 20.9% in 11–20 assignments, and 19 or 16.5% in 5–10 assignments, suggesting that the sample encompasses substantially different levels of practical audit exposure. Repeated engagement with different audit assignments can strengthen familiarity with

evidence patterns, client conditions, and audit risks, making assignment exposure an important dimension of auditor experience (Arnita et al., 2023).

Training and certification participation presents another dimension of professional development, with 51 respondents or 44.3% reporting no participation in training or certification activities, 32 or 27.8% participating one to two times, 18 or 15.7% participating three to five times, and 14 or 12.2% participating more than five times. The distribution indicates that 55.7% of respondents had participated in at least one training or certification activity, although the intensity of formal professional development varies considerably across the sample. This variation is relevant to competence because auditing requires the continuing development of technical knowledge, analytical skills, and the ability to apply professional knowledge to changing audit circumstances (Taman et al., 2018). The combination of work tenure, audit-assignment frequency, and training exposure also shows that professional experience cannot be represented adequately by years of employment alone. Auditors with similar tenure may encounter different numbers and types of engagements, while formal training can provide knowledge that complements learning acquired through practical assignments. The respondent characteristics therefore provide sufficient variation in professional background to support subsequent examination of the measurement and structural relationships among professionalism, competence, experience, and audit quality.

### Evaluation of the Measurement Model

The measurement model evaluation is conducted to determine whether the indicators adequately represent their respective latent constructs before the structural relationships are interpreted. The assessment focuses on convergent validity, discriminant validity, and construct reliability across professionalism, competence, experience, and audit quality. In PLS-SEM, the quality of the measurement model is essential because structural path estimates can only be interpreted meaningfully when the underlying constructs are measured consistently and distinctly (Hair et al., 2022). The evaluation begins with outer loadings to examine the extent to which each indicator contributes to its associated construct. Indicators with sufficiently strong loadings demonstrate that the observed measures share substantial variance with the latent construct they are intended to represent. The results of this assessment are presented in Figure 1.

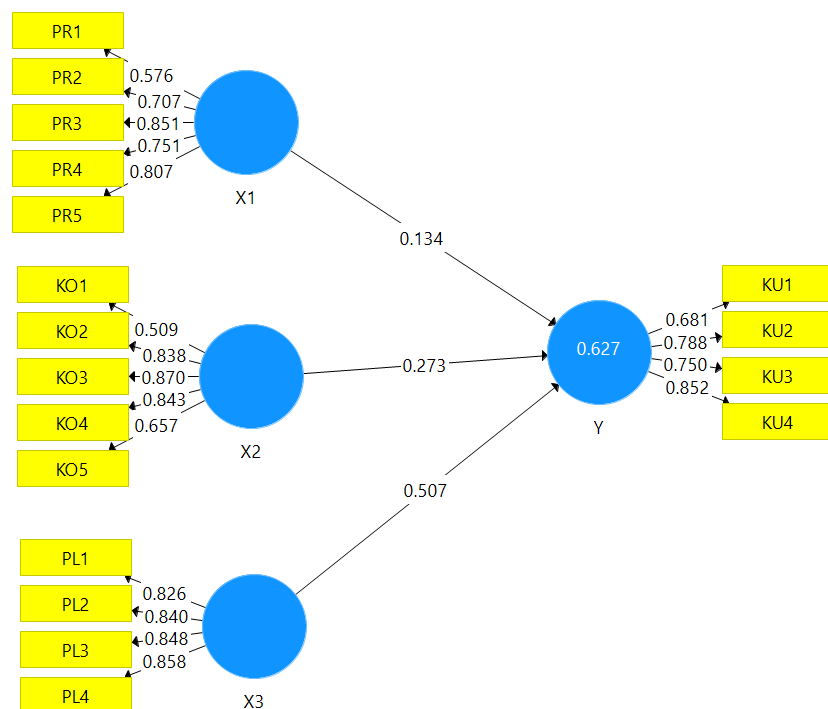


Figure 1. Results of Outer Loadings

Figure 1 shows the outer loading results for all indicators used to measure professionalism, competence, experience, and audit quality. The indicators meet the recommended requirements for the measurement model, indicating that each observed item provides an adequate contribution to its corresponding construct. Outer loading values are particularly important because they reflect the strength of the relationship between an indicator and its latent variable. Indicators with loading values between 0.40 and 0.70 may still be retained when their removal does not produce a meaningful improvement in the construct's Average Variance Extracted (AVE) or other reliability measures (Hair et al., 2022). The observed loading pattern therefore provides initial evidence that the measurement items are sufficiently representative of their respective constructs. Further confirmation of convergent validity is obtained through AVE values, which assess the proportion of indicator variance captured by each latent variable.

**Table 2. Results of Average Variance Extracted (AVE)**

| Construct            | AVE   |
|----------------------|-------|
| Professionalism (X1) | 0.554 |
| Competence (X2)      | 0.572 |
| Experience (X3)      | 0.711 |
| Audit Quality (Y)    | 0.593 |

Table 2 reports AVE values of 0.554 for professionalism, 0.572 for competence, 0.711 for experience, and 0.593 for audit quality. All four constructs exceed the commonly applied minimum value of 0.50, indicating that each construct captures more than half of the variance of its associated indicators. The experience construct records the highest AVE at 0.711, suggesting comparatively strong convergence among its four measurement indicators. Audit quality has an AVE of 0.593, while competence and professionalism record values of 0.572 and 0.554, respectively. These results indicate that the indicators within each construct demonstrate adequate convergent validity and collectively represent the intended latent variables. The next stage evaluates discriminant validity to determine whether the constructs remain empirically distinguishable from one another.

Discriminant validity is examined using cross-loading values to establish whether each indicator has a stronger association with its designated construct than with the other constructs. This assessment is important because high correlations between conceptually distinct constructs can weaken the interpretability of the structural model. The cross-loading criterion requires an indicator to demonstrate its highest loading on the construct for which it was theoretically designed (Hair et al., 2022). The results show that the professionalism indicators PR1 through PR5 have their highest respective loadings on professionalism, while KO1 through KO5 load most strongly on competence. Similarly, PL1 through PL4 show their highest loadings on experience, and KU1 through KU4 show their highest loadings on audit quality. The complete cross-loading results are presented in Table 3.

**Table 3. Cross Loading Results**

| Indicator | Professionalism<br>(X1) | Competence<br>(X2) | Experience<br>(X3) | Audit Quality<br>(Y) |
|-----------|-------------------------|--------------------|--------------------|----------------------|
| PR1       | 0.576                   | 0.197              | 0.262              | 0.255                |
| PR2       | 0.707                   | 0.322              | 0.288              | 0.323                |
| PR3       | 0.851                   | 0.355              | 0.449              | 0.454                |
| PR4       | 0.751                   | 0.339              | 0.231              | 0.313                |
| PR5       | 0.807                   | 0.312              | 0.353              | 0.363                |
| KO1       | 0.030                   | 0.509              | 0.340              | 0.384                |
| KO2       | 0.335                   | 0.838              | 0.596              | 0.545                |
| KO3       | 0.352                   | 0.870              | 0.549              | 0.545                |
| KO4       | 0.422                   | 0.843              | 0.593              | 0.593                |
| KO5       | 0.361                   | 0.657              | 0.441              | 0.443                |
| PL1       | 0.317                   | 0.573              | 0.826              | 0.613                |

|     |       |       |       |       |
|-----|-------|-------|-------|-------|
| PL2 | 0.373 | 0.503 | 0.840 | 0.603 |
| PL3 | 0.444 | 0.645 | 0.848 | 0.646 |
| PL4 | 0.339 | 0.564 | 0.858 | 0.666 |
| KU1 | 0.287 | 0.282 | 0.430 | 0.681 |
| KU2 | 0.393 | 0.583 | 0.656 | 0.788 |
| KU3 | 0.215 | 0.507 | 0.515 | 0.750 |
| KU4 | 0.499 | 0.622 | 0.661 | 0.852 |

Table 3 confirms that each indicator achieves its highest loading on the construct it is intended to measure. For professionalism, the highest loadings occur at 0.576, 0.707, 0.851, 0.751, and 0.807 for PR1 through PR5, respectively, while the competence indicators record their highest values within the competence column. The experience indicators also demonstrate their strongest relationships with experience, with loadings ranging from 0.826 to 0.858. The audit-quality indicators similarly record their highest loadings on audit quality, ranging from 0.681 to 0.852. Although several indicators show meaningful cross-loadings with other constructs, their primary loadings remain higher within their designated constructs. The pattern supports discriminant validity because the indicators retain clearer empirical associations with their theoretically specified latent variables than with the alternative constructs.

Construct reliability is subsequently assessed using Cronbach's alpha, rho\_A, and composite reliability to determine whether the indicators consistently measure their respective latent variables. These three coefficients provide complementary evidence regarding internal consistency and are commonly evaluated together in PLS-SEM measurement-model assessment. Values above the recommended threshold indicate that the indicators exhibit sufficient consistency for representing the underlying construct (Hair et al., 2022). The reliability results show that professionalism has Cronbach's alpha of 0.795, rho\_A of 0.827, and composite reliability of 0.860. Competence records corresponding values of 0.800, 0.829, and 0.866, while experience records 0.864, 0.866, and 0.908. Audit quality records 0.774, 0.801, and 0.853, and the complete results are summarized in Table 4.

**Table 4. Results of Cronbach's Alpha, rho\_A, and Composite Reliability**

| Construct            | Cronbach's Alpha | rho_A | Composite Reliability |
|----------------------|------------------|-------|-----------------------|
| Professionalism (X1) | 0.795            | 0.827 | 0.860                 |
| Competence (X2)      | 0.800            | 0.829 | 0.866                 |
| Experience (X3)      | 0.864            | 0.866 | 0.908                 |
| Audit Quality (Y)    | 0.774            | 0.801 | 0.853                 |

Table 4 indicates that all reliability coefficients exceed 0.70 across the four constructs. The composite reliability values range from 0.853 for audit quality to 0.908 for experience, demonstrating adequate internal consistency among the respective indicators. Cronbach's alpha values also remain above 0.70, ranging from 0.774 to 0.864, while rho\_A values range from 0.801 to 0.866. The consistency of these coefficients across the constructs indicates that the measurement instruments produce stable representations of professionalism, competence, experience, and audit quality. Combined with the satisfactory outer-loading, AVE, and cross-loading results, the measurement model demonstrates adequate convergent validity, discriminant validity, and construct reliability. The validated measurement model provides an appropriate basis for proceeding to the evaluation of the structural model and the relationships among the four latent constructs.

### Evaluation of the Structural Model

The structural model is evaluated after the measurement model has demonstrated adequate convergent validity, discriminant validity, and construct reliability. This stage examines the extent to which auditor professionalism, competence, and experience collectively explain variations in audit quality. The assessment also considers the relative contribution of each predictor because the explanatory role of individual constructs may differ even when they are included in the same model. Three principal structural-model indicators are examined, namely the coefficient of determination ( $R^2$ ), effect size ( $f^2$ ), and path coefficients.  $R^2$  evaluates the proportion of variance in the endogenous

construct explained by the predictor constructs, while  $f^2$  evaluates the contribution of each predictor to the explanatory capacity of the model. Path coefficients then indicate the direction and magnitude of the estimated relationships between each predictor and audit quality (Hair et al., 2022). The combined interpretation of these indicators provides a basis for assessing the structural model before the hypotheses are formally evaluated through bootstrapping.

The coefficient of determination is first examined to assess the collective explanatory capacity of the three predictor constructs. Audit quality represents the endogenous construct because it receives direct structural relationships from professionalism, competence, and experience. The  $R^2$  statistic consequently indicates the proportion of variation in audit quality that can be explained by the three auditor-related characteristics included in the model. The adjusted  $R^2$  is considered alongside  $R^2$  because it accounts for the number of predictors incorporated into the structural specification. This distinction is useful because the inclusion of additional predictors can increase  $R^2$  even when their incremental explanatory contribution is limited. A comparison between  $R^2$  and adjusted  $R^2$  therefore provides an additional indication of the stability of the model's explanatory capacity. The results of the coefficient of determination are presented in Table 5.

**Table 5. R-Square Values**

| Construct         | R Square | Adjusted R Square | Percentage |
|-------------------|----------|-------------------|------------|
| Audit Quality (Y) | 0.627    | 0.617             | 61.70%     |

Table 5 reports an  $R^2$  value of 0.627 and an adjusted  $R^2$  value of 0.617 for audit quality. The  $R^2$  value indicates that professionalism, competence, and experience collectively explain 62.7% of the variance in audit quality. The adjusted  $R^2$  indicates that 61.70% of the variation in audit quality remains explained after accounting for the predictors included in the model. The remaining 38.30% can be associated with other factors that are not incorporated into the present structural specification. The difference between the  $R^2$  and adjusted  $R^2$  values is relatively small, indicating that the explanatory capacity does not substantially decline after adjustment for the number of predictors. In PLS-SEM, the  $R^2$  value should be interpreted in conjunction with other structural-model assessments rather than treated as an independent indication of the quality of the entire model (Hair et al., 2022). The result indicates that the three auditor characteristics collectively provide considerable explanatory information for variations in audit quality among the respondents.

The effect size ( $f^2$ ) is examined to determine the relative contribution of each predictor to the endogenous construct. Whereas  $R^2$  describes the collective explanatory capacity of the predictors,  $f^2$  evaluates how strongly an individual predictor contributes to the explained variance. This assessment is particularly relevant when several predictors are simultaneously included because their contributions may not be equally distributed. A predictor can have a positive structural relationship while contributing relatively little to the overall explanatory capacity of the model. Conversely, a predictor with a comparatively larger  $f^2$  value may account for a more substantial portion of the model's explanatory contribution. The  $f^2$  results for professionalism, competence, and experience are reported in Table 6.

**Table 6. Effect Size ( $f^2$ ) Results**

| Relationship                             | $f^2$ |
|------------------------------------------|-------|
| Professionalism (X1) → Audit Quality (Y) | 0.038 |
| Competence (X2) → Audit Quality (Y)      | 0.104 |
| Experience (X3) → Audit Quality (Y)      | 0.351 |

Table 6 shows an  $f^2$  value of 0.038 for professionalism, 0.104 for competence, and 0.351 for experience. These values indicate that the three predictors make different contributions to the explanatory capacity of audit quality. Professionalism records the smallest  $f^2$  value, suggesting that its incremental contribution is comparatively limited when competence and experience are considered simultaneously. Competence records a higher  $f^2$  value of 0.104, indicating a greater contribution to the explained variance than professionalism. Experience records the highest  $f^2$  value at 0.351, indicating

that it makes the strongest relative contribution among the three predictors in the estimated model. The difference between the  $f^2$  values is substantial enough to indicate that accumulated auditor experience occupies a more prominent explanatory position than the other predictors. This pattern provides an important contextual basis for interpreting the path coefficients because the relative contribution of each construct can be considered alongside the direction and statistical significance of its relationship with audit quality (Hair et al., 2022).

Path coefficients provide the next layer of structural-model assessment by indicating the direction and magnitude of the estimated relationships between the predictor constructs and audit quality. Positive coefficients indicate that higher levels of the corresponding predictor are associated with higher levels of audit quality within the estimated model. The coefficient magnitude provides an indication of the relative strength of the estimated relationship among the predictors. However, coefficient magnitude alone cannot establish whether a relationship is statistically meaningful because significance must be assessed using the corresponding inferential statistics. This distinction is particularly important for professionalism because its positive coefficient may not necessarily be accompanied by statistical significance. The estimated path coefficients are therefore examined before the bootstrapping results are used to evaluate the proposed hypotheses.

**Table 7. Path Coefficient Results**

| Relationship                             | Path Coefficient |
|------------------------------------------|------------------|
| Professionalism (X1) → Audit Quality (Y) | 0.134            |
| Competence (X2) → Audit Quality (Y)      | 0.273            |
| Experience (X3) → Audit Quality (Y)      | 0.507            |

Table 7 reports positive path coefficients for all three hypothesized relationships. Professionalism has a path coefficient of 0.134, competence has a coefficient of 0.273, and experience has the highest coefficient at 0.507. The positive coefficient for professionalism indicates a positive estimated association with audit quality, although its magnitude is comparatively smaller than those of competence and experience. The competence coefficient indicates a stronger positive estimated relationship with audit quality than professionalism. The experience coefficient of 0.507 represents the strongest estimated relationship among the three predictors, consistent with its highest  $f^2$  value in Table 6. The consistency between the relative path coefficients and effect-size results indicates that experience occupies the most prominent position in the structural specification, while competence provides an intermediate contribution and professionalism provides the smallest contribution. These coefficient patterns establish the direction and relative magnitude of the relationships, while their statistical significance is addressed through the subsequent hypothesis-testing procedure.

### Hypothesis Testing and Discussion

Hypothesis testing was conducted using the bootstrapping procedure in SmartPLS to determine whether the proposed relationships between auditor professionalism, competence, experience, and audit quality were statistically supported. The analysis evaluates the direction and magnitude of each relationship through path coefficients and assesses statistical significance using t-statistics and p-values. For the directional hypotheses in this study, a relationship is considered significant when the t-statistic exceeds 1.65 and the p-value is below 0.05 at the 5% significance level (Hair et al., 2022). The path coefficients provide information regarding the direction and relative strength of the relationships, whereas the t-statistics and p-values determine whether the observed relationships are statistically distinguishable from zero. The results show that professionalism has a coefficient of 0.134, competence has a coefficient of 0.273, and experience has a coefficient of 0.507. These values indicate that all three relationships are positive in direction, although their statistical significance differs across the proposed hypotheses.

**Table 8. Hypothesis Testing Results**

| Hypothesis | Relationship                             | Path Coefficient | T Statistics | P Values | Decision |
|------------|------------------------------------------|------------------|--------------|----------|----------|
| H1         | Professionalism (X1) → Audit Quality (Y) | 0.134            | 1.573        | 0.058    | Rejected |
| H2         | Competence (X2) → Audit Quality (Y)      | 0.273            | 2.188        | 0.015    | Accepted |
| H3         | Experience (X3) → Audit Quality (Y)      | 0.507            | 4.532        | 0.000    | Accepted |

Table 8 shows that the relationship between auditor professionalism and audit quality does not meet the specified significance criterion because its t-statistic of 1.573 is below 1.65 and its p-value of 0.058 exceeds 0.05. Although the path coefficient of 0.134 indicates a positive direction, the magnitude of the coefficient is not supported by sufficient statistical evidence to confirm H1. In contrast, auditor competence has a path coefficient of 0.273, a t-statistic of 2.188, and a p-value of 0.015, indicating a statistically significant positive relationship with audit quality. Auditor experience demonstrates the strongest relationship, with a path coefficient of 0.507, a t-statistic of 4.532, and a p-value of 0.000. The comparison across the three relationships shows that experience has both the largest estimated coefficient and the strongest statistical evidence, followed by competence, while professionalism does not reach the required significance level. These findings provide empirical support for H2 and H3 but not H1, establishing a differentiated pattern in which technical capability and accumulated audit exposure have stronger direct statistical associations with audit quality than professionalism within the observed sample.

The non-significant relationship between professionalism and audit quality indicates that professional orientation alone does not necessarily generate measurable differences in audit quality. Professionalism encompasses dedication to the profession, social obligation, professional independence, belief in the profession, and relationships with fellow professionals. These characteristics represent important professional values, but their influence on actual audit outcomes may depend on whether auditors can translate such values into appropriate procedures, evidence evaluation, and professional judgments. Attribution Theory places professional characteristics among internal factors that may influence individual behavior, while recognizing that other internal capabilities can operate simultaneously (Heider, 1958). Farid and Yaras (2025) similarly reported that professionalism did not necessarily produce a significant contribution to audit quality when examined alongside other auditor characteristics. The result differs from Asfan and Srimindarti (2024), who found a significant relationship between professionalism and audit quality when auditor ethics was incorporated as a moderating variable.

The absence of a significant direct effect can also be interpreted through the distinction between possessing professional values and consistently applying them during audit engagements. An auditor may demonstrate commitment to professional standards while still facing limitations in technical expertise, analytical ability, engagement exposure, workload, or opportunities to exercise professional judgment. Audit quality is influenced by auditor characteristics as well as engagement processes and the conditions surrounding the performance of audit work (International Auditing and Assurance Standards Board, 2014). Sangadah (2022) found that professionalism did not significantly affect audit quality when examined together with accountability and independence. Pratiwi et al. (2020), however, identified professionalism as a significant determinant when examined alongside independence and competence. This variation suggests that the contribution of professionalism may be conditional on the presence of complementary technical and behavioral capabilities rather than operating as an isolated determinant of audit quality.

Auditor competence has a positive and statistically significant relationship with audit quality, providing support for H2. The coefficient of 0.273 indicates that greater competence is associated with higher audit quality while the other predictors remain within the structural model. Competence encompasses knowledge, expertise, skills, analytical ability, and the effective and efficient application of these capabilities in audit assignments. These capabilities are relevant to the auditor's ability to identify risks, evaluate evidence, recognize potential misstatements, and formulate appropriate audit conclusions. Attribution Theory conceptualizes knowledge and ability as internal factors that can influence how individuals perform professional tasks (Heider, 1958). Meriayusti and Yuliati (2023)

similarly found that auditor competence contributes positively to audit quality among auditors in public accounting firms.

The significance of competence indicates that technical capability has a more direct connection with audit execution than professional orientation alone in the observed model. Auditors with stronger knowledge and analytical skills can process complex financial information and evaluate whether sufficient and appropriate audit evidence has been obtained. Competence also facilitates the interpretation of evidence because auditors must connect technical knowledge with audit procedures and engagement-specific circumstances. Amanullah (2021) found that auditor competence was associated with internal audit quality, supporting the relevance of technical capability in audit performance. Lestari and Ardiami (2024) likewise identified competence as an important factor in explaining audit quality when considered together with independence and professionalism. Nevertheless, Ainun and Djamil (2024) reported an insignificant direct effect of competence on audit quality, indicating that the strength of this relationship may vary according to research setting, model specification, and the other variables incorporated into the analysis.

Auditor experience has the strongest positive relationship with audit quality and provides support for H3. Its path coefficient of 0.507 is substantially larger than the coefficients for professionalism and competence, while the t-statistic of 4.532 provides the strongest statistical evidence among the three hypothesized relationships. The  $f^2$  value of 0.351 reported in the structural model further indicates that experience contributes the largest effect size among the predictor constructs. Repeated exposure to audit assignments can develop practical knowledge, familiarity with different client conditions, and the ability to recognize patterns in financial information and audit evidence. Experience can also strengthen judgment because auditors encounter recurring risks and problems that allow them to build practical reference points for subsequent engagements. Ahmad et al. (2024) and Arnita et al. (2023) reported significant relationships between auditor experience and audit quality in their respective empirical settings. The present result therefore places accumulated audit experience as the predictor with the strongest direct statistical relationship with audit quality in the proposed model.

## **CONCLUSION**

This study examines the effects of auditor professionalism, auditor competence, and auditor experience on audit quality among auditors working at Public Accounting Firms (KAP) in Jakarta using SEM-PLS with data from 115 respondents. The results show that auditor professionalism has a positive but statistically insignificant relationship with audit quality, indicating that professional orientation alone does not provide sufficient evidence of a direct contribution to audit quality within the observed sample. Auditor competence has a positive and significant effect on audit quality, demonstrating that stronger knowledge, expertise, skills, analytical ability, and effective application of audit capabilities are associated with better audit outcomes. Auditor experience also has a positive and significant effect on audit quality, with the largest path coefficient among the three predictors, indicating the importance of accumulated exposure to audit assignments in supporting professional judgment and audit execution. The findings provide empirical support for Attribution Theory by indicating that internal auditor characteristics, particularly competence and experience, are relevant in explaining variations in audit quality. Practically, the findings indicate that Public Accounting Firms can strengthen audit quality by developing auditor competence through training, certification, continuing professional education, and broader opportunities to handle diverse audit assignments, while professional organizations and regulators can reinforce these efforts through professional development programs and consistent implementation of applicable auditing standards.

Several limitations should be considered when interpreting these findings because the respondents were limited to auditors working at Public Accounting Firms in the Jakarta area, which restricts the direct generalizability of the results to other geographical settings. The model also includes only professionalism, competence, and experience as explanatory variables, leaving other potentially relevant determinants of audit quality outside the analytical framework. The use of questionnaire-based primary data means that the measurements depend on respondents' perceptions and may therefore be influenced by individual assessment tendencies. Future research can address these limitations by extending the geographical coverage, incorporating additional explanatory variables, and considering complementary data sources or research designs to obtain a broader understanding of audit quality. Public Accounting Firms can use the findings as a basis for strengthening competency development and

providing auditors with wider exposure to different audit assignments, while professional organizations and regulators can support these efforts through structured training, certification, continuing professional education, and stronger implementation of Professional Standards for Public Accountants (SPAP). Such measures can provide a more systematic foundation for developing auditor capabilities and experience while supporting the consistent delivery of high-quality audit engagements.

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