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The Influence of Auditor Expertise, Time Pressure, and Auditor Experience on Audit Quality with Ethics as a Mediating Variable

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Abstract

This study aims to determine the influence of auditor expertise, time pressure, and auditor experience on audit quality, mediated by auditor ethics. The population and sample in this study comprised 115 auditors from the Inspectorate of Regional Government in the districts and cities of South Sulawesi Province. Data collection was conducted through a questionnaire method, where structured statements were distributed referring to the research variables. The findings of this study indicate that auditor expertise, auditor experience, and auditor ethics positively affect audit quality, while time pressure has a negative effect on audit quality. Additionally, the findings reveal that auditor ethics mediates the relationship between auditor expertise, time pressure, and auditor experience on audit quality. These results contribute to the theoretical foundation of auditing, particularly in improving audit quality. Future research is expected to increase the sample size and expand its coverage to several provinces or even the entire country of Indonesia.

Keywords: *Expertise, Time Pressure, Experience, Audit Quality; Ethics.*

Introduction

The public accounting profession is a profession of public trust. Society expects public accountants to provide unbiased and independent assessments of the information presented by company management in financial statements (Mulyadi and Puradiredja, 1998:3). Public accountants are responsible for the reliability of financial reports by conducting audits. The growing demand for professional public accounting services necessitates that public accountants improve their performance to deliver reliable, usable, and trustworthy audits for stakeholders.

An auditor can enhance professionalism in conducting financial statement audits by adhering to audit standards set by the Indonesian Institute of Certified Public Accountants (IAPI), which include general standards, fieldwork standards, and reporting standards (SPAP, 2011;150:1). Additionally, auditors must apply and follow the fundamental ethical principles, including integrity, objectivity, competence, due professional care, confidentiality, and professional behavior (SPAP, 2011;100).

According to De Angelo (1981), audit quality is the probability that an auditor will detect and report a violation in the client's accounting system. To detect violations, auditors must possess both expertise and due professional care. An auditor should meet general standards of knowledge and skills in the accounting field to carry out their duties following established procedures.

Time pressure experienced by auditors during audits also significantly affects audit quality. High time pressure leads auditors to increase efficiency in auditing, which may result in audits being conducted without strictly adhering to procedures and plans. Auditors are expected to complete their work on time as agreed with the client.

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Moreover, auditor experience influences audit quality. Experienced auditors have the expertise to produce higher quality and more reliable audit reports compared to less experienced auditors. An auditor's experience shapes their ability to analyze problems both theoretically and practically (Sarca & Rasmini, 2019). Auditors must also continuously maintain and enhance their skills to produce high-quality audit reports. Audit quality is not only affected by expertise, time pressure, and experience but also by the application of ethics during the audit process. Auditor ethics serve as moral principles that guide auditors in conducting audits to ensure high-quality outcomes.

The results of this study are expected to provide valuable insights into how auditor expertise, time pressure, and experience affect audit quality, with ethics acting as an intervening variable during the audit of financial statements. Furthermore, this research serves as a reference for auditing literature to be utilized by auditors, and it aims to broaden the understanding of the impact of auditor expertise, time pressure, and experience on audit quality, with ethics as a mediating factor in the auditing process.

Literature Review

Auditor Expertise on Audit Quality Mediated by Auditor Ethics

Expectancy Theory emphasizes that auditor expertise can be seen as a factor that enhances the expectation that audit tasks will be performed well, leading to accurate and reliable audit results. However, these expectations are not only influenced by the auditor's expertise itself but also by the belief that the auditor will act with integrity, objectivity, and honesty (i.e., possessing strong ethics), thereby increasing the likelihood of a successful audit. In other words, within the framework of Expectancy Theory, auditor ethics acts as a mediator between auditor expertise and the expectation of better audit outcomes.

Previous research examining the influence of expertise on audit quality, conducted by Febriansyah et al. (2013) and Pratiwi & Suryono (2017), found that auditor expertise has a significant effect on audit quality. Additional studies by Jones and Kaur (2016) and Ahmad et al. (2017) revealed that auditor expertise directly affects audit quality. However, research also suggests that auditor ethics can serve as an intermediary that strengthens the relationship between auditor expertise and audit quality. For example, the study by Smith and Smith (2018) showed that auditors with strong ethics tend to utilize their expertise more effectively to ensure that the audit process is conducted with high integrity and professional care. The findings of previous studies consistently support the idea that auditor ethics mediates the influence of auditor expertise on audit quality.

Time Pressure on Audit Quality Mediated by Auditor Ethics

Goal Setting Theory emphasizes the importance of clear and specific goals in achieving desired outcomes. In situations where time pressure affects the audit process, auditors may face a conflict between meeting the set deadlines and ensuring high audit quality. Ethics plays a mediating role in this context by guiding auditors to adhere to the primary objective of the audit, which is to provide an accurate and objective audit opinion. Ethics motivates auditors not to sacrifice audit quality for the sake of meeting strict deadlines but rather to remain focused on professional standards and integrity in performing their duties. Thus, ethics serves as a bridge between time pressure and high-quality audit goals, helping auditors navigate challenging situations while maintaining their professional integrity.

Previous research examining the influence of time pressure on audit quality, conducted by Anggreni & Rasmini (2017), suggested that time budget pressure leads to behaviors that can decrease audit quality. Zain et al. (2019) found that when auditors face such pressure, they are likely to reduce audit samples and accept weaker audit evidence, necessitating improvements in audit procedures. Additionally, the findings of Bedard, Chtourou, and Courteau (2004) contribute relevant insights into the relationship between time pressure, ethics, and audit quality. Their research highlights that time pressure can lead auditors into a conflict between meeting deadlines and maintaining high audit quality. However, their findings also show that auditor ethics can act as a mediator, mitigating the negative impact of time pressure on audit quality, with strong ethics helping auditors remain focused on key aspects of audit quality.

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Goal Setting Theory posits that clear and specific goal setting can increase individual motivation and performance. In the context of auditing, auditor experience can be considered a factor that influences their goal setting when performing audit tasks. The more experienced an auditor is, the more likely they are to set goals to act ethically and ensure high audit quality. Auditors with extensive experience, who understand the importance of ethics in the audit profession, are more likely to set goals to act in accordance with ethical principles such as integrity, objectivity, and honesty when performing their audit duties. Previous research conducted by Sarca & Rasmini (2019) showed that auditor experience positively affects audit quality, as work experience allows auditors to achieve higher quality and makes it easier for them to complete their tasks. The longer an auditor's tenure, the more evident their knowledge and skills become, resulting in better audit quality. Additionally, a study by Pradipta & Budiartha (2016) noted that as an auditor's knowledge and skills increase, especially through education, so does the quality of their audits. Furthermore, Jones and Kaur (2016) found that auditor expertise directly affects audit quality, but its influence is also mediated by auditor ethics. Similar findings were reported by Ahmad et al. (2017), which showed that auditor experience positively impacts their ethics, which in turn enhances audit quality.

Research Methodology

The population in this study comprises all auditors working in the Inspectorate of Regional Governments at the district and city levels in South Sulawesi Province. The sample size used in this study consists of 115 auditors from the Inspectorate of Regional Governments in districts and cities across South Sulawesi Province, selected using probability sampling, specifically the Simple Random Sampling method.

Data collection was conducted through a structured questionnaire, which was developed based on the research variables. The data obtained were subsequently analyzed using SPSS software. The data analysis method employed in this study is multiple regression analysis. This analysis aims to reveal the influence between several independent variables and the dependent variable.

Results and Discussion

Research Findings

Descriptive Statistics

The characteristics of the respondents are presented in Table 1. The proportion of male respondents is more dominant compared to female respondents, with male respondents comprising approximately 64.3 percent, while female respondents represent about 35.7 percent. This indicates that male auditors are more frequently required for various types of work that demand a high level of precision.

In terms of educational background, 67.8 percent of respondents hold a master's degree, 30.4 percent hold a bachelor's degree, and only 1.7 percent have a doctoral degree.

Regarding age, the majority of respondents surveyed are between 46-55 years old (42.6%), followed by respondents in the 36-45 age group (40%), with 7% in the 25-35 age group, and 10.4% over the age of 55. As for job titles, 20% of respondents are classified as first-level expert auditors, 31.3% as junior expert auditors, and 48.7% as mid-level expert auditors.

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Table 1. The Characteristics of the Respondents

No.	Characteristics	Criteria	Frequency	Percentage (%)
1.	**Gender**	Male	74	64.3%
		Female	41	35.7%
Total			115	100%
2.	**Age**	25 - 35 Years	8	7%
		36 - 45 Years	46	40%
		46 - 55 Years	49	42.6%
		> 55 Years	12	10.4%
Total			115	100%
3.	**Education**	Bachelor's	35	30.4%
		Master's	78	67.8%
		Doctorate	2	1.7%
Total			115	100%
4.	**Position**	First-level Expert	23	20%
		Junior Expert	36	31.3%
		Senior Expert	56	48.7%
Total			115	100%

Source: Data processing, 2024

Description of Research Results.

Validity and Reliability Testing

The validity of the instrument was tested using Pearson correlation. If the Pearson correlation value is greater than the R table value, the data is considered valid. The R table value is 0.183. As for the reliability test, the Cronbach's alpha method was used. According to Ghozali (2014), a research instrument is considered reliable if it produces a Cronbach's alpha value > 0.60. The results of the validity and reliability tests for all exogenous and endogenous variables are presented in the table below.

Table 2. Results of Validity and Reliability Testing

Variable	Indicator	Croanbach's Alpha (>60)	Explanation	Correlation	Explanation
Auditor Expertise	X1.1	0,847	Reliable	0.759	Valid
	X1.2			0.768	Valid
	X1.3			0.838	Valid
	X1.4			0.740	Valid
	X1.5			0.854	Valid
Time Pressure	X2.1	0,833	Reliable	0.665	Valid
	X2.2			0.902	Valid
	X2.3			0.853	Valid
	X2.4			0.785	Valid
	X2.5			0.654	Valid
Auditor Experience	X3.1	0,924	Reliable	0.798	Valid
	X3.2			0.906	Valid

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Variable	Indicator	Croanbach's Alpha (>60)	Explanation	Correlation	Explanation
	X3.3			0.880	Valid
	X3.4			0.906	Valid
	X3.5			0.890	Valid
Auditor Ethics	Z.1	0.846	Reliable	0.668	Valid
	Z.2			0.843	Valid
	Z.3			0.803	Valid
	Z.4			0.817	Valid
	Z.5			0.834	Valid
	Z.6			0.667	Valid
	Z.7			0.209	Valid
	Z.8			0.807	Valid
	Z.9			0.579	Valid
	Z.10			0.750	Valid
Audit Quality	Y.1	0.921	Reliable	0.784	Valid
	Y.2			0.846	Valid
	Y.3			0.787	Valid
	Y.4			0.831	Valid
	Y.5			0.840	Valid
	Y.6			0.827	Valid
	Y.7			0.766	Valid
	Y.8			0.754	Valid

Source: SPSS Processed Results, 2024

Based on Table 2, it can be stated that all statement items are valid, as evidenced by the Pearson correlation values being greater than the R table value of 0.183, and all Cronbach's alpha values exceeding 0.60.

Classical Assumption Testing

Before performing the regression model analysis in this study, classical assumption tests were conducted to ensure that the conclusions drawn would not produce biased results. The classical assumption tests in this research include the normality test, heteroscedasticity test, and multicollinearity test.

Normality Test

The normality test is conducted on the regression model to determine whether the research data are normally distributed or not. If the Asymp. Sig (2-tailed) value is greater than 0.05, it indicates that the residual data are normally distributed. The results of the normality test are as follows

Tabel 3. Normalitas Test

One-Sample Kolmogorov-Smirnov Test

	Unstandardized Residual
N	115

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Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	3.12364683
Most Extreme Differences	Absolute	.069
	Positive	.057
	Negative	.069
Test Statistic		.069
Asymp. Sig. (2-tailed)		.200[c,d]

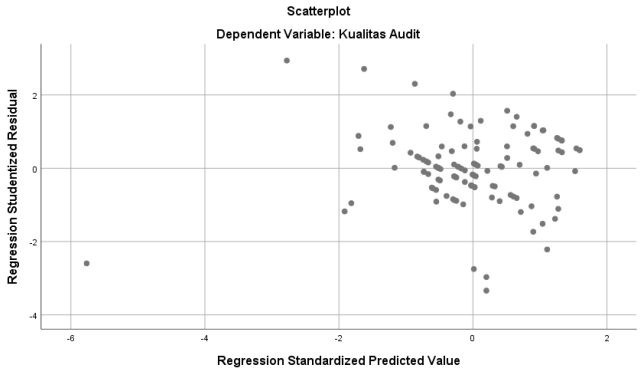
Source: SPSS Processed Results, 2024

Based on the results from the table above, it can be concluded that the value of the unstandardized residual, using the One-Sample Kolmogorov-Smirnov test, shows an asymp. Sig value of 0.200, which is above 0.05. This indicates that the variables are normally distributed.

Heteroscedasticity Test

The heteroscedasticity test aims to examine whether there is a difference or similarity in the variance and residuals from one observation to another. A good regression model should not exhibit heteroscedasticity, indicating homoscedasticity instead. The results of the heteroscedasticity test are presented in the following figure:

Figure 1. Heteroskedasticity Test Results



Source: SPSS Processed Results, 2024

Based on the scatterplot above, it can be seen that the points between SRIED and ZPRED are randomly dispersed and do not form a regular pattern, either above or below the value of 0 on the Y-axis. This indicates that heteroscedasticity is not present in the regression model used.

Multicollinearity Test

The multicollinearity test aims to determine whether there is any correlation between the independent variables in the regression model. A good regression model should not have correlations between the independent variables. The multicollinearity assumption test can be performed by calculating the tolerance values and the VIF (Variance Inflation Factor). If the tolerance value is <0.10 and the VIF is >10, multicollinearity is present. A well-conducted study should show no multicollinearity. The results of the multicollinearity assumption test for this study are presented in the following table.

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Table 4. Results of Multicollinearity Test

Model		Collinearity Statistics	
		Tolerance	VIF
1	Auditor Expertise	.584	1.712
	Time Pressure	.486	2.059
	Auditor Experience	.625	1.600
	Auditor Ethics	.403	2.483

Source: SPSS Processed Results, 2024

Based on Table 4, it can be observed that the tolerance value for the audit quality variable is greater than 0.1 and the VIF value for the audit quality variable is less than 10. Therefore, it can be concluded that this study is free from multicollinearity issues.

Hypothesis Testing

To analyze the hypotheses in this study, statistical methods were used, with all statistical calculations performed using the SPSS software. The significance level applied in this study is 0.05 (5%). To examine the influence of auditor expertise, time pressure, and auditor experience on audit quality, with auditor ethics as an intervening variable, the following equation model is used:

$$\mathbf{Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + \beta\ (X1.X2.X3)x\ X4 + \varepsilon}$$

Based on the equation above, the following can be explained

- The constant value (a) of 6.804 indicates that if the variables of auditor expertise, time pressure, auditor experience, and auditor ethics are considered constant or unchanged, the audit quality increases by 6.804.

- The coefficient (β1) for the auditor expertise variable is positive, at 0.260, meaning that every 1% increase in the auditor expertise variable will increase audit quality by 0.260, assuming that the time pressure, auditor experience, and auditor ethics variables are constant or unchanged.

- The coefficient (β2) for the time pressure variable is negative, at -0.251, meaning that every 1% increase in the time pressure variable will decrease audit quality by -0.251, assuming that the auditor expertise, auditor experience, and auditor ethics variables are constant or unchanged.

- The coefficient (β3) for the auditor experience variable is positive, at 0.340, meaning that every 1% increase in the auditor experience variable will increase audit quality by 0.340, assuming that the auditor expertise, time pressure, and auditor ethics variables are constant or unchanged.

- The coefficient (β4) for the auditor ethics variable is positive, at 0.408, meaning that every 1% increase in the auditor ethics variable will increase audit quality by 0.408, assuming that the auditor expertise, time pressure, and auditor experience variables are constant or unchanged.

Coefficient of Determination (R^2) Test

The coefficient of determination (R^2) measures how well the model explains the variation in the dependent variable. For further clarity, the results of the coefficient of determination test can be seen in the following table:

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Table 6. Coefficient of Determination (R^2) Test

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.702[a]	.493	.474	3.17993
a. Predictors: (Constant), Auditor Ethics , Auditor Experience , Auditor Expertise, Time Pressure				
b. Dependent Variable: Audit Quality				

Source: SPSS Processed Results, 2024

The results of the multiple regression test show that the coefficient of determination (R^2) is 0.493 or 49.3%. This means that 49.3% of the audit quality is influenced by auditor expertise, time pressure, auditor experience, and auditor ethics, while the remaining 50.7% is influenced by other variables not examined in this study.

Simultaneous Test (F-Test)

Table 7. Simultaneous Test (F-Test)

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1080.065	4	270.016	26.703	.000[b]
	Residual	1112.317	110	10.112		
	Total	2192.383	114			

Dependent Varible: Auditor Quality

Predictors: (Constant), Auditor Ethics, Auditor Experience, Auditor Expertise, Time Pressure

Source: SPSS Processed Results, 2024

Based on the table above, the calculated F value (F-statistic) is 26.703. When compared to the F table value (Ftabel) of 2.45 at a 5% significance level, the calculated F value is greater than the F table value (26.703 ≥ 2.45). Based on these results, it can be concluded that, simultaneously, auditor expertise, time pressure, auditor experience, and auditor ethics have a positive effect on audit quality.

Partial Test (t-Test)

The t-test is used to assess the partial effect of each independent variable in the model on the dependent variable. This is intended to determine how significantly one independent variable can explain the dependent variable. The effects can be observed in the following table.

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Table 8. Partial Test (t-Test)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.804	2.707		2.514	.013
	Expertise Auditor	.260	.144	.160	1.800	.075
	Time Pressure	-.251	.136	-.109	-2.115	.267
	Experience Auditor	.340	.123	.206	2.566	.001
	Ethics Auditor	.408	.279	.480	4.621	.000

Dependent Variable: Audit Quality

Source: SPSS Processed Results, 2024

The Effect of Auditor Expertise on Audit Quality

Based on the partial calculation of the effect of auditor expertise on audit quality, the calculated t-value (thitung) is 1.800, while the t-table value (ttabel) is 1.659. Since the calculated t-value is greater than the t-table value, it can be concluded that the auditor expertise variable has a positive effect on audit quality, and Hypothesis 1 is accepted.

The Effect of Time Pressure on Audit Quality

Based on the partial calculation of the effect of time pressure on audit quality, the calculated t-value (thitung) is -2.115, while the t-table value (ttabel) is 1.659. Since the calculated t-value is less than the t-table value, it can be concluded that the time pressure variable has a negative effect on audit quality, and Hypothesis 2 is rejected.

The Effect of Auditor Experience on Audit Quality

Based on the partial calculation of the effect of auditor experience on audit quality, the calculated t-value (thitung) is 2.566, while the t-table value (ttabel) is 1.659. Since the calculated t-value is greater than the t-table value, it can be concluded that the auditor experience variable has a positive effect on audit quality, and Hypothesis 3 is accepted.

The Effect of Auditor Ethics on Audit Quality

Based on the partial calculation of the effect of auditor ethics on audit quality, the calculated t-value (thitung) is 4.621, while the t-table value (ttabel) is 1.659. Since the calculated t-value is greater than the t-table value, it can be concluded that the auditor ethics variable has a positive effect on audit quality, and Hypothesis 4 is accepted.

Mediation Test

To test the influence of the mediating (intervening) variable in this study, the path analysis method was used, which is an extension of multiple regression analysis. Path analysis uses regression analysis to estimate causal relationships between variables that have been previously determined based on theory. Causal relationships between variables are established using models grounded in theory, and path analysis identifies the patterns of relationships between three or more variables (Imam Ghozali, 2010).

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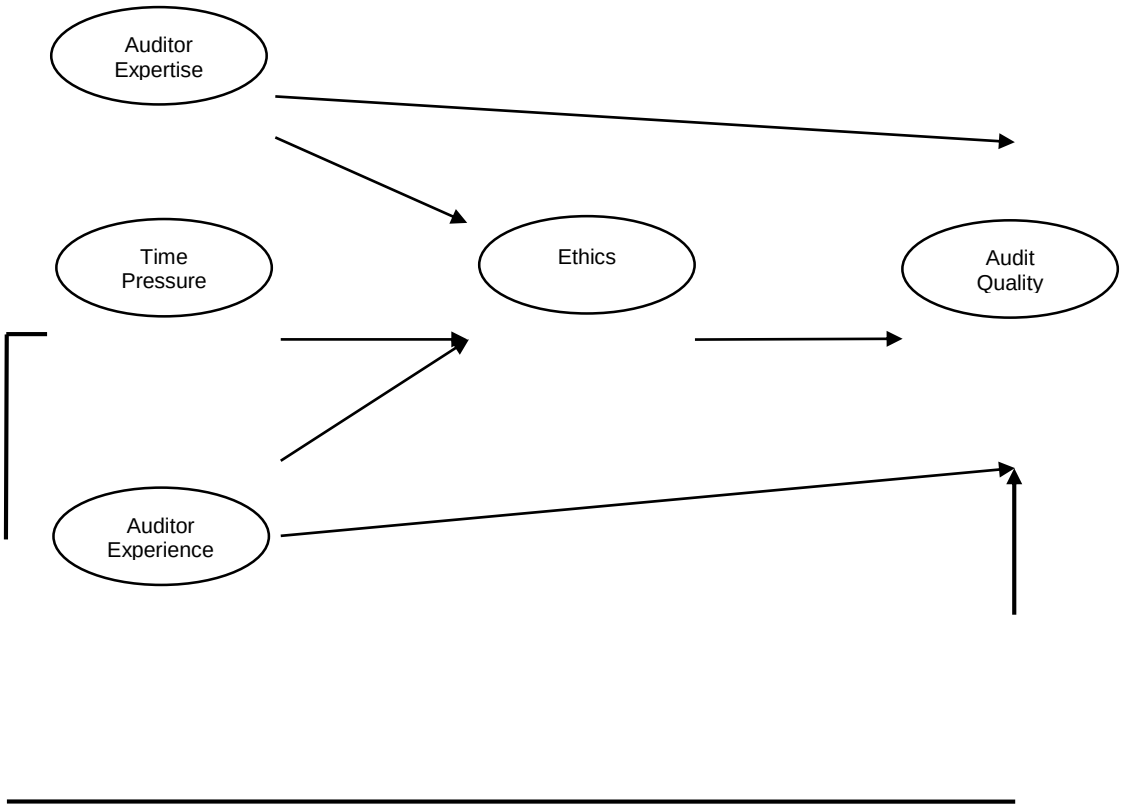
A direct relationship occurs when one variable affects another without a third (mediating) variable. An indirect relationship occurs when a third variable mediates the relationship between two variables by determining the product of the standardized value from the independent variable to the mediating variable, and from the mediating variable to the dependent variable. If the path regression coefficient for the indirect calculation is greater than that for the direct calculation, it can be concluded that the mediating variable explains the dependent variable (i.e., mediation is accepted). Otherwise, the mediation is rejected.

Figure 2. Research Framework



The Effect of Auditor Expertise on Audit Quality Mediated by Auditor Ethics

The direct effect of auditor expertise on audit quality is 0.160, while the indirect effect through auditor ethics is 0.416 x 0.480 = 0.199. The calculation shows that the indirect effect through auditor ethics is greater than the direct effect of auditor expertise on audit quality. Based on this result, it can be concluded that auditor ethics mediates the relationship between auditor expertise and audit quality, and Hypothesis 5 is accepted.

The Effect of Time Pressure on Audit Quality Mediated by Auditor Ethics

The direct effect of time pressure on audit quality is -0.109, while the indirect effect through auditor ethics is 0.538 x 0.480 = 0.258. The calculation shows that the indirect effect through auditor ethics is greater than the direct effect of time pressure on audit quality. Based on this result, it can be concluded that auditor ethics mediates the relationship between time pressure and audit quality, and Hypothesis 6 is accepted.

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The direct effect of auditor experience on audit quality is 0.206, while the indirect effect through auditor ethics is 0.477 x 0.480 = 0.228. The calculation shows that the indirect effect through auditor ethics is greater than the direct effect of auditor experience on audit quality. Based on this result, it can be concluded that auditor ethics mediates the relationship between auditor experience and audit quality, and Hypothesis 7 is accepted.

Discussion

This study examines the influence of auditor expertise, time pressure, and auditor experience on audit quality, mediated by auditor ethics, among auditors at the Inspectorate of Regional Governments in South Sulawesi Province. Consistent with the conclusions drawn by Febriansyah et al. (2013) and Pratiwi & Suryono (2017), the hypothesis testing results show that auditor expertise has a positive effect on audit quality. This finding aligns with previous research by Maulidawati et al. (2017), Ratha & Ramantha (2015), and Primastuti & Suryandari (2014), which showed that time pressure has a negative effect on audit quality. Auditor experience positively affects audit quality, consistent with findings by Sarca & Rasmini (2019) and Pradipta & Budiartha (2016).

Moreover, auditor ethics mediates the effect of time pressure on audit quality. This study's results demonstrate that auditor ethics plays an important role in mitigating or reducing the negative impact of time pressure on audit quality. These findings are consistent with previous studies by Jones and Kaur (2016), Ahmad et al. (2017), and Smith & Smith (2018). Auditor ethics also mediates the effect of auditor experience on audit quality. The more experienced an auditor, the more likely they are to have a deeper understanding of the ethical principles related to the audit profession. These results are in line with prior research by Jones and Kaur (2016) and Ahmad et al. (2017).

Conclusion

Auditor expertise contributes to improving audit quality. Auditors who are well-versed in accounting and auditing standards perform careful analyses, gather relevant evidence, make evidence-based decisions, communicate effectively, maintain independence, and possess extensive knowledge of the client's industry, ensuring that the audit is conducted properly. Skilled auditors can identify key findings and provide assurance regarding the accuracy of financial statements, which is crucial for high audit quality.

Time pressure can reduce overall audit quality and raise doubts about the reliability of the reported financial information. Auditors working under tight deadlines tend to sacrifice thoroughness and accuracy, leading to less in-depth analysis, less comprehensive testing, and insufficient time for reflection.

Auditor experience positively impacts audit quality. Experienced auditors have a deep understanding of the client's business risks, apply audit procedures appropriately, and execute their tasks more efficiently. They are better equipped to assess the reliability of financial information and detect errors or fraud more accurately.

Auditor ethics positively influences audit quality. When auditors act with honesty, fairness, and objectivity, they are more likely to perform audits effectively. Ethics helps them handle difficult situations properly and strengthens relationships with clients. By adhering to ethical standards, audit quality is enhanced, as auditors work with greater care and accuracy.

Auditor ethics mediates the effect of auditor expertise on audit quality. Highly skilled auditors tend to have a better understanding of audit processes and are more capable of identifying risks and errors. However, their expertise also leads them to value performing their duties with honesty and objectivity. By adhering to ethical principles such as integrity and objectivity, auditors are more likely to conduct audits with care and precision, ensuring the accuracy of the financial information reported by the client. Therefore, auditor ethics not only results from auditor expertise but also connects auditor expertise to higher audit quality.

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Auditor ethics plays a significant role in mediating or reducing the negative impact of time pressure on audit quality. Time pressure often affects audit practices, as auditors face strict deadlines. Excessive time pressure may reduce the thoroughness or scope of the audit. In this context, auditor ethics ensures that auditors prioritize integrity, objectivity, and quality, even under high time pressure. Strong auditor ethics help ensure that auditors adhere to professional standards and provide accurate and objective audit opinions, even in challenging situations.

Auditor ethics mediates the effect of auditor experience on audit quality. The more experienced an auditor is, the more likely they are to have a deep understanding of ethical principles related to the audit profession. This awareness influences auditor behavior during audits, as they tend to conduct audits more carefully, accurately, and honestly, making decisions aligned with ethical standards. Thus, auditor ethics strengthens the relationship between auditor experience and audit quality, ensuring that audit practices are not only technically competent but also aligned with the ethical principles of the audit profession.

Limitations and Suggestions for Future Research

Although empirical research on audit quality has been widely conducted, studies on audit quality from the perspective of auditor behavior, particularly within the Inspectorates in South Sulawesi, remain relatively limited. Future researchers are encouraged to include or consider additional variables that can be used to examine the factors influencing the improvement of audit quality. Furthermore, it is suggested that future research expand the scope of the study by including respondents beyond auditors at the Inspectorates in South Sulawesi, increasing the sample size to allow for potentially different research results.

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