

ANALYSIS OF FACTORS AFFECTING AUDIT QUALITY: INDEPENDENCE, WORKLOAD, AUDIT FEE, AND AUDITOR EXPERIENCE AT PUBLIC ACCOUNTING FIRMS IN BALI

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Abstract

An analysis of the factors influencing audit quality is crucial to ensuring the integrity and reliability of financial statements. Audit quality is affected by several variables, including independence, workload, audit fee, and auditor experience. This study adopts a quantitative approach with an associative design, collecting data through questionnaires administered to 50 external auditors working at Public Accounting Firms (KAP) in Bali Province. Data were processed using the Partial Least Squares–Structural Equation Modeling (PLS-SEM) method via SmartPLS version 4.0 software. The findings reveal that independence, workload, audit fee, and auditor experience have a positive and significant effect on audit quality. These results support the theoretical framework of attitude behavior theory and attribution theory, which explain how both internal and external factors of auditors influence the audit process and outcomes. The theoretical and practical contributions of this study are expected to serve as a basis for developing professional standards and improving audit quality in Public Accounting Firms, particularly in Bali.

Keywords: Audit Quality, Independence, Workload, Audit Fee, Auditor Experience

INTRODUCTION

Competition in today's business environment is becoming increasingly intense, including in the public accounting services sector. As corporate owners become more aware of the importance of transparent and accountable financial management, the demand for audit services has grown significantly. Individuals responsible for auditing a company's financial statements are referred to as auditors, and their workplace is known as a Public Accounting Firm (KAP). Every public accountant is required to be a member of the Indonesian Institute of Public Accountants (IAPI), the official government-recognized association (Wahyuni et al., 2019). Public accountants must be able to enhance operational efficiency to deliver reliable audit quality to stakeholders (A. Kurniawan, 2021).

Audits ensure that management has presented a fair and accurate view of the company's financial performance and position, thereby improving the quality of corporate financial reporting (Li & Liu, 2024). Auditors are responsible for providing assurance regarding the fairness of financial statements, which must be supported

by competent and relevant audit evidence. They must carry out their duties with due professional care to detect any errors or irregularities in the financial statements (Anggitarahma et al., 2024). The audit report serves to ensure that the information presented in a company's financial statements accurately reflects its financial condition (Izquierdo, 2024).

In this study, audit quality is selected as the dependent variable due to its role in enhancing the credibility of financial statements, thereby minimizing the risk of unreliable information for users such as investors. The independence variable explains the auditor's relationship with clients, which may influence the resulting audit quality. The audit fee variable is considered because higher fees may enable auditors to resist client pressure, whereas lower fees may limit the time and resources available to conduct audit procedures (Premananda, 2018). Workload is included because excessive workloads can reduce an auditor's ability to detect fraud, thus lowering audit quality (Kusuma, 2021). Auditor experience is also a determinant, as sufficient experience is necessary to meet professional qualifications (Riyandari & Badera, 2017).

Audit quality refers to the probability that an auditor will detect and report material misstatements and omissions in financial reporting (Qiao et al., 2023). It represents the outcome of the audit process, which determines whether financial statements are reliable for use and verification (Trismayarni et al., 2022). Audit quality plays a vital role in maintaining the credibility of financial statements as the basis for economic decision-making. Since audit quality cannot be directly observed, it is often assessed based on the auditor's reputation (Nurhasanah & Napisah, 2024). Nonetheless, several factors, such as auditor independence, workload, audit fee, and auditor experience, can influence the quality of the audit. Heavy workloads, for example, may compromise the ability to provide high-quality audits (Meidawati & Assidiqi, 2019).

Audit failures in Indonesia include the case of PT Waskita Karya (2023), involving allegations of financial statement manipulation. The company reported profits despite a deficit in operating cash flow (Yusuf, 2024). This and similar cases involving state-owned enterprises such as PT Wijaya Karya have raised concerns about how such issues could occur if proper audit procedures were followed. The Financial Services Authority (OJK) revoked the company's license after audits conducted by KAP Kosasih, Nurdiyaman, Multadi, Tjahjo & Rekan failed to detect these irregularities. Such cases highlight the importance of auditor performance in accordance with Indonesian Financial Accounting Standards (SAK) to maintain public trust in KAPs (Angraeni & Kuntadi, 2024).

Previous studies have provided empirical evidence regarding these factors. DeAngelo (1981) showed that independence significantly affects audit quality, with financial relationships such as audit fees potentially compromising independence. Juliyanti et al. (2024) found that auditors with high independence levels maintain professional skepticism and integrity. Similarly, Mauliana & Laksito (2021) demonstrated that higher audit fees have a positive and significant impact on audit quality, as they allow for more extensive audit work and detailed services, thereby detecting information asymmetry. Conversely, high workloads may hinder auditors'

performance, reducing attention to detail and professional skepticism (Runtuwene et al., 2024).

Auditor experience also plays a critical role. More experienced auditors have better competencies in detecting errors or fraud, thus enhancing audit credibility (Fitriningsih & Ardiami, 2024). Irawan & Sijinjak (2024) found that experience strengthens the relationship between professional skepticism and audit quality.

The theoretical framework of this study draws on Attitude–Behavior Theory and Attribution Theory. Triandis’s Attitude–Behavior Theory explains that individuals tend to act according to their desires, social norms, and established habits (Landis & Bhawuk, 2021). Heider’s Attribution Theory (1958) describes behavior as influenced by internal and external factors, aiming to understand the reasons behind certain actions or events (Siti et al., 2024).

Based on this background, the study is titled: “Analysis of Factors Affecting Audit Quality: Independence, Workload, Audit Fee, and Auditor Experience at Public Accounting Firms in Bali.”

RESEARCH METHOD

This study employs a quantitative approach with an associative design to examine causal relationships between variables. Data were collected using a 4-point Likert scale questionnaire administered to external auditors at Public Accounting Firms (KAP) in Bali Province registered with IAPI in 2024. The dependent variable is audit quality, while the independent variables are independence, workload, audit fee, and auditor experience. The population consists of all auditors in Bali’s KAPs, with purposive sampling applied to select respondents with at least two years of audit experience.

Primary data were obtained from questionnaires, while secondary data came from official IAPI documents (Sugiyono, 2020). The research instrument was tested for validity and reliability using SmartPLS v4.0. Validity was assessed through outer loading values (>0.7) to ensure strong correlations between indicators and constructs, while reliability was measured using composite reliability and Cronbach’s Alpha (>0.7). Questionnaires were distributed both in person and via Google Forms, using a 4-point scale to reduce neutral bias. Operational definitions were established for each variable, such as audit quality measured by the ratio of certified auditors, independence measured through program preparation, work execution, and reporting, workload measured by the number of clients and audit time, audit fee based on assignment risk and service complexity, and auditor experience measured through years of service, training, error detection ability, and number of clients audited (Wulandari & Latrini, 2024).

Data analysis used Partial Least Squares (PLS) in three stages: evaluation of the outer model, inner model, and hypothesis testing. The outer model assessed indicator validity and reliability; the inner model examined relationships between latent variables using R-square values; and hypothesis testing employed bootstrapping to determine the significance of variable effects at a 5% alpha level (t -statistic ≥ 1.96). Descriptive statistics were also used to summarize research data. PLS was chosen for its flexibility compared to covariance-based SEM, making it

suitable for testing the influence of independence, workload, audit fee, and experience on audit quality in Bali's Public Accounting Firms (Ghozali, 2018).

RESULTS AND DISCUSSION

Descriptive Statistical Analysis and Outer Model Evaluation

Table 1. Descriptive Statistical Analysis and Outer Model Evaluation

Latent Variables	Indicator	Loading	AVE	Mean	Standard Deviation	Alpha	CR
Independence	X1.1	0.782	0.875	2,929	0.767	0.985	0.965
	X1.2	0.778					
	X1.3	0.727					
	X1.4	0.790					
	X1.5	0.850					
	X1.6	0.751					
	X1.7	0.776					
	X1.8	0.780					
	X1.9	0.792					
Workload	X2.1	0.977	0.687	2,790	0.979	0.908	0.929
	X2.2	0.920					
	X2.3	0.866					
	X2.4	0.974					
Audit Fee	X3.1	0.901	0.610	2,747	0.614	0.921	0.934
	X3.2	0.752					
	X3.3	0.835					
	X3.4	0.812					
	X3.5	0.904					
	X3.6	0.756					
Experience Auditor	X4.1	0.823	0.686	2,872	0.676	0.888	0.912
	X4.2	0.719					
	X4.3	0.815					
	X4.4	0.923					
	X4.5	0.889					
	X4.6	0.864					
	X4.7	0.907					
	X4.8	0.717					
	X4.9	0.875					
	X4.10	0.715					
Quality Audit	Y1.1	0.804	0.686	2,809	0.625	0.948	0.956
	Y1.2	0.774					
	Y1.3	0.810					
	Y1.4	0.729					
	Y1.5	0.735					
	Y1.6	0.811					

1) Descriptive Statistical Analysis

Based on Table 1, the results of the descriptive statistical analysis for each latent variable in this study are shown through the mean and standard deviation columns. A total of 50 items were used for each latent variable, in accordance with the final number of respondents used in the study. The minimum value for each latent variable in this study was 1, with the maximum value for each variable being 4. In addition, the standard deviation value for each latent variable in this study was smaller than the average value (mean). This indicates that the distribution of data in the form of respondents' answers to each statement (indicator) of all latent variables proposed was even, with a relatively low level of variation around the average.

This shows that respondents gave relatively consistent answers on the scale given to each latent variable. Descriptive analysis also shows that each latent variable in this study has a varying mean value, with a range of values between 2.747 – 2.929. The overall mean of each variable proposed is relatively high but the Independence variable has the highest value, namely 2.929, which indicates that impartial behavior towards anyone when carrying out their duties as auditors is quite good, with a relatively even distribution of answers around the average value.

For the Auditor Experience variable, the mean value of 2.872 indicates that respondents view experience as an important aspect of the audit process. Respondents tend to believe that auditors with more experience will be able to provide more accurate and professional audit results. Meanwhile, the Audit Quality variable has a mean value of 2.809. This value reflects that respondents' perception of audit quality is considered good. They believe that the audit process has been conducted objectively, competently, and in accordance with applicable professional standards. The Workload variable obtained a mean value of 2.790, indicating that respondents perceive a fairly high workload for auditors. However, this value is still in the fairly high category, indicating that the workload is still considered reasonable by respondents. Finally, the Audit Fee variable recorded the lowest mean value among all constructs, at 2.747. Although lower, the value is still relatively high. This indicates that respondents still consider audit fees to be an important factor, but not the primary factor in shaping their perceptions of audits or auditors.

The latent variables in this study met reliability criteria with Cronbach's Alpha values above 0.7, and Composite Reliability (CR) values also above 0.7. This confirms that each construct has good internal consistency and can reliably measure its intended dimensions.

- 2) Validity Test
 a) Convergent Validity

Table 2. Outer Loadings Values

Variables	Indicator	Outer Loading	Variables	Indicator	Outer Loading
Independence	X1.1	0.782	Auditor Experience	X4.1	0.823
	X1.2	0.778		X4.10	0.715
	X1.3	0.727		X4.2	0.719
	X1.4	0.790		X4.3	0.815
	X1.5	0.850		X4.4	0.923
	X1.6	0.751		X4.5	0.889
	X1.7	0.776		X4.6	0.864
	X1.8	0.780		X4.7	0.907
	X1.9	0.792		X4.8	0.717
Workload	X2.1	0.977	Audit Quality	X4.9	0.875
	X2.2	0.920		Y1.1	0.804
	X2.3	0.866		Y1.2	0.774
FeeAudit	X2.4	0.974	Y1.3	0.810	
	X3.1	0.901	Y1.4	0.729	
	X3.2	0.752	Y1.5	0.735	
	X3.3	0.835	Y1.6	0.811	
	X3.4	0.812	Y1.7	0.737	
	X3.5	0.904			
	X3.6	0.756			

Source: Processed data, 2025

The results of the convergent validity test in Table 2 show that all outer loading values of the variable indicators are greater than 0.7. Thus, it can be concluded that all indicators have met the requirements for convergent validity and are declared valid.

- b) Discriminant validity

Table 3. Cross Loading Values

Independence		Workload	Audit Fee	Auditor Experience	Audit Quality
X1.1	0.782	0.650	0.420	0.527	0.680
X1.2	0.778	0.525	0.300	0.433	0.560
X1.3	0.727	0.367	0.117	0.204	0.368
X1.4	0.790	0.277	0.309	0.374	0.471
X1.5	0.850	0.463	0.277	0.404	0.540
X1.6	0.751	0.254	0.285	0.331	0.429
X1.7	0.776	0.342	0.272	0.279	0.385
X1.8	0.780	0.346	0.287	0.280	0.394
X1.9	0.792	0.469	0.349	0.314	0.469

X2.1	0.541	0.977	0.342	0.480	0.628
X2.2	0.472	0.920	0.329	0.335	0.525
X2.3	0.404	0.866	0.079	0.166	0.350
X2.4	0.604	0.974	0.332	0.440	0.574
X3.1	0.250	0.182	0.901	0.687	0.613
X3.2	0.373	0.345	0.752	0.607	0.612
X3.3	0.286	0.164	0.835	0.574	0.510
X3.4	0.326	0.190	0.812	0.516	0.516
X3.5	0.296	0.213	0.904	0.689	0.657
X3.6	0.374	0.408	0.756	0.538	0.654
X4.1	0.246	0.190	0.722	0.823	0.639
X4.2	0.273	0.180	0.533	0.719	0.567
X4.3	0.434	0.389	0.567	0.815	0.687
X4.4	0.369	0.272	0.719	0.923	0.772
X4.5	0.407	0.316	0.711	0.889	0.752
X4.6	0.491	0.492	0.607	0.864	0.787
X4.7	0.401	0.279	0.715	0.907	0.764
X4.8	0.402	0.480	0.516	0.717	0.697
X4.9	0.374	0.404	0.567	0.875	0.787
X4.10	0.469	0.281	0.368	0.715	0.600
Y1.1	0.525	0.355	0.731	0.865	0.804
Y1.2	0.345	0.425	0.513	0.620	0.774
Y1.3	0.464	0.441	0.624	0.820	0.810
Y1.4	0.533	0.497	0.379	0.523	0.729
Y1.5	0.504	0.541	0.513	0.504	0.735
Y1.6	0.445	0.404	0.575	0.677	0.811
Y1.7	0.623	0.483	0.514	0.528	0.737

Source: Processed Primary Data, 2025

Based on Table 3 and Table 4, it can be explained that there is very good discriminant validity, it can be seen that the cross loading value and also the Fornell-lacker Criterion value of each indicator of the relevant variable are greater than the cross loading value and the Fornell-lacker Criterion value of other variables, namely greater than 0.7, so it can be stated that the discriminant validity data using cross loading in this study is declared valid.

Table 4. Fornell-lacker Criterion values

	Workload	Fee	Independence	Audit	Auditor
	d	Audit		Quality	Experience
Workload	0.935				
Fee	0.310	0.829			
Independence	0.549	0.385	0.781		
Audit Quality	0.573	0.725	0.634	0.772	
Auditor Experience	0.402	0.732	0.469	0.858	0.828

Source: Processed Primary Data, 2025

c) Composite reliability

In addition to the validity test, a reliability test was also conducted on the variables, measured using two criteria: composite reliability and Cronbach's alpha for the indicator blocks measuring the variables. A variable is considered reliable if both the composite reliability and Cronbach's alpha values are above 0.7.

Table 5. Composite Reliability Values

Cronbach's alpha		Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Independence	0.952	0.985	0.965	0.875
Workload	0.908	0.912	0.929	0.687
Audit Fee	0.921	0.934	0.934	0.610
Auditor Experience	0.888	0.895	0.912	0.596
Audit Quality	0.948	0.953	0.956	0.686

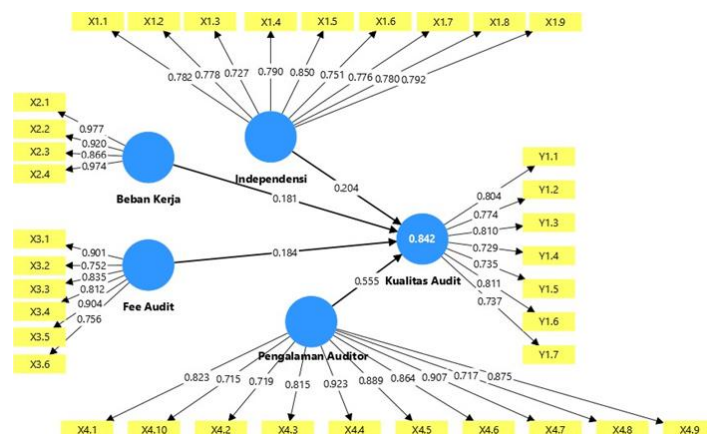
Source: Processed Primary Data, 2025

Based on Table 5, it can be explained that the value of Cronbach's alpha and also the composite reliability value in this study are greater than 0.7, which means that all indicators used in this study are reliable.

Structural Model Evaluation Analysis (Inner Model)

Model analysis aims to assess the relationships between latent variables in a research model by measuring the direct influence between variables and testing the formulated hypotheses. Through this analysis, it is possible to determine the extent to which exogenous variables are able to explain variability in endogenous variables, while simultaneously verifying the theoretical model built based on theory and a literature review with empirical data (Hair et al., 2019). The results of the path model analysis are systematically explained in this study. The results of the structural model evaluation are visualized through a path model that depicts the relationship between latent variables, as shown in Figure 1

Figure 1. Research Construct



The following are the approaches taken in analyzing the inner model of this research.

1) R-squares (R) Test Results

R-SquareThe model is used to measure the extent to which exogenous variables explain endogenous variables. In this study, the structural model analysis yielded R² and adjusted R³ values for one endogenous variable, namely audit quality. The results of the R-squares test on the model in this study are presented in Table 6.

Table 6. R Square Value

	R-square	R-square adjusted
Audit Quality	0.842	0.828

Source: Processed Primary Data, 2025

Based on the data presented in Table 6, Audit Quality has an Adjusted R² value of 0.828, indicating that 82.8% of audit quality is influenced by the variables of workload, audit fees, and auditor experience. This value indicates that this model still makes a significant contribution to explaining the variability in its latent variables. Thus, although there is room for further improvement, this model already has a fairly strong foundation in explaining the phenomena studied.

2) Hypothesis test results (bootstrapping)

The bootstrapping procedure produces a t-statistic value for each relationship path used to test the hypothesis. The obtained t-statistic value will then be compared with the t-table value, and for research using a 95% confidence level or an acceptable error rate of $\alpha = 5\%$, the t-table value is 1.96. If the t-statistic value is smaller than the t-table ($t\text{-statistic} < 1.96$), then H₀ is accepted and H_a is rejected. Meanwhile, if the t-statistic value is greater than the t-table ($t\text{-statistic} > 1.96$), then H₀ is rejected and H_a is accepted (Ghozali, 2018).

Table 7. Hypothesis Test Results

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
Workload - > Audit Quality	0.181	0.182	0.071	2,545	0.011
Audit Fee -> Audit Quality	0.184	0.187	0.079	2,321	0.020
Independence - > Audit Quality	0.204	0.205	0.090	2,265	0.024
Auditor Experience -> Audit Quality	0.555	0.554	0.104	5,322	0.000

Source: Processed Primary Data, 2025

Based on Table 7, the p-values and t-statistics for each variable are obtained as follows:

1. Testing the hypothesis on the effect of independence on audit quality resulted in a correlation coefficient (Original Sample) of 0.204. The t-statistic value was 2.265, which is greater than 1.96, with a p-value of $0.024 < 0.05$. Therefore, the effect of independence on audit quality is significant. Thus, hypothesis 1 (H1), which states that independence has a positive and significant effect on audit quality, is accepted. In other words, the higher an auditor's independence, the higher the audit quality achieved.
2. Testing the hypothesis on the effect of workload on audit quality resulted in a correlation coefficient (Original Sample) of 0.181. The t-statistic value was 2.545, which is greater than 1.96, with a p-value of $0.011 < 0.05$. Therefore, the effect of workload on audit quality is significant. Thus, hypothesis 2 (H2), which states that workload has a positive and significant effect on audit quality, is accepted. In other words, the higher the workload received by the auditor, the more it influences the audit quality produced.
3. Testing the hypothesis on the effect of audit fees on audit quality resulted in a correlation coefficient (Original Sample) of 0.184. The t-statistic value was 2.321, with a p-value of $0.020 < 0.05$. Therefore, the effect of audit fees on audit quality is significant. Thus, hypothesis 3 (H3), which states that audit fees have a positive and significant effect on audit quality, is accepted.
4. Testing the hypothesis on the effect of auditor experience on audit quality resulted in a correlation coefficient (Original Sample) of 0.555. The t-statistic value was 5.322, with a p-value of $0.000 < 0.05$. Therefore, the effect of auditor experience on audit quality is significant. Thus, hypothesis 4 (H4), which states that auditor experience has a positive and significant effect on audit quality, is accepted.

Discussion of Research Results

Effect of Independence on Audit Quality

Hypothesis one (H1) states that independence has a positive effect on audit quality. Independence is an attitude expected from a public accountant who has no personal interest in carrying out their duties, consistent with the principles of integrity and objectivity. Therefore, it is reasonable to argue that producing a high-quality audit requires the auditor to maintain independence. The level of independence is a determining factor for audit quality, as an auditor who is truly independent will not be influenced by their client.

This study is supported by previous findings, such as those presented by A. Kurniawan (2021), which showed that auditor independence has a positive effect on audit quality. Independence reflects an auditor's impartiality, lack of personal interest, and resistance to influence from interested parties when forming an opinion. Auditors with such independence can freely carry out their audit tasks. Thus, it can be concluded that auditors with a high level of independence will produce high-quality audits.

These findings align with the Theory of Attitude and Behavior, which states that a person's attitude toward an object or situation will influence their behavioral tendencies. In this context, auditors with a strong belief in the importance of objectivity and integrity will tend to act professionally during audits. This independent attitude is reflected in their resistance to client pressure or conflicts of interest, ultimately producing high audit quality.

Effect of Workload on Audit Quality

Hypothesis two (H₂) states that workload has a positive effect on audit quality. Workload refers to the number of tasks and responsibilities that must be completed within a certain period and by a certain number of personnel. This finding emphasizes that it is not merely the volume of work that matters, but how the workload is perceived and managed by auditors. When auditors have good time management skills, organizational support, and high professional motivation, a heavy workload does not necessarily have negative effects; it can even stimulate productivity and thoroughness.

This study is consistent with previous research by Diana et al. (2022), which states that workload positively affects audit quality. Auditor workload arises when there are many tasks that may not match the available time and abilities. Not all auditors perceive heavy workloads as reducing their performance; in some cases, it increases their knowledge and helps them evaluate their work, thereby reducing errors in assigned tasks.

These findings align with Attribution Theory, which studies how individuals interpret events, reasons, or causes of behavior. Based on this theory, individuals are motivated to understand their environment and the causes of certain events. In this study, internal characteristics of auditors include competence, locus of control, and professionalism, while external characteristics include workload and organizational commitment. According to Attribution Theory, understanding one's reactions to events—whether internally or externally driven—is key. Workload, as part of the work environment, influences auditor performance.

Effect of Audit Fee on Audit Quality

Hypothesis three (H₃) states that audit fee has a positive effect on audit quality. Audit fee is the budget borne by the client to pay for the services of an external auditor. This finding indicates that auditors receiving reasonable and proportional fees relative to the complexity of the work are more motivated to conduct professional and thorough audit procedures, ultimately improving audit quality. The audit fee serves not only as financial compensation but also as recognition of the auditor's professionalism and responsibilities. A fair audit fee reflects appreciation for technical skills, time commitment, legal risks, and psychological demands of audit work.

This finding is reinforced by earlier research, such as that by Fauziah & Dwindi Yanthi (2021), which states that when audit fees are relatively high, public accounting firms (KAP) assign more highly skilled auditors to ensure high-quality

audit results. However, audit budgeting and decisions must also comply with clear rules and auditing requirements.

Theoretically, these findings are supported by the Theory of Attitude and Behavior, which posits that an individual's attitude toward an object influences their intentions and subsequent behaviors toward it. In this context, the audit fee represents financial recognition of an auditor's responsibility and professionalism. Auditors who have a positive attitude toward fair compensation are more likely to deliver high-quality audit results. Adequate fees increase job satisfaction, a sense of being valued, and intrinsic motivation, prompting auditors to work more carefully, follow audit procedures thoroughly, and maintain integrity.

In addition, these findings are relevant to Attribution Theory, which focuses on how individuals understand the causes of their own and others' behaviors—whether from internal factors (ability, effort, intention) or external factors (situations, pressures, incentives). With sufficient fees, auditors do not feel pressured to work hastily due to time or budget constraints; instead, they feel an ethical and professional responsibility to provide accurate audit results.

Effect of Auditor Experience on Audit Quality

Hypothesis four (H4) states that auditor experience has a positive effect on audit quality. Based on these findings, auditors performing examinations should have sufficient audit experience and professional attitude to produce high-quality audits. Experience here relates to the length of service and the number of audit assignments undertaken by the auditor to achieve quality results.

This finding is supported by prior research, such as Arnita (2023), which states that auditor experience is a key factor in producing good audit quality. If auditors lack professionalism, the resulting audit report may not reflect the actual condition, making it unreliable for decision-making. Experienced auditors demonstrate professional conduct in their work.

These results are also supported by the Theory of Attitude and Behavior, which posits that a positive attitude toward an object or action leads to an intention to act, ultimately influencing actual behavior. Experienced auditors tend to have positive attitudes toward audit procedures because they understand the benefits and necessity of thorough and professional audits. They also tend to uphold ethical values, objectivity, and public responsibility, having directly witnessed the consequences of both poor and high-quality audits.

Moreover, this finding aligns with Attribution Theory, which explains that experience influences how individuals interpret the causes and effects of their actions. Experienced auditors often make internal attributions, linking audit success or failure to technical skills, decision-making, and personal diligence. Experience strengthens the belief that audit outcomes depend not only on systems or clients but also significantly on personal competence and integrity. This belief fosters a high sense of professional responsibility, directly enhancing audit quality.

CONCLUSION

Based on the analysis and discussion presented, the following conclusions can be drawn:

1. Auditor independence has a positive effect on audit quality. Auditors who maintain integrity and independence generally produce objective, reliable, and professionally compliant audit reports.
2. Auditor workload has a positive effect on audit quality. When properly balanced and managed, higher workloads can drive auditors to work more diligently and efficiently, improving audit outcomes.
3. Audit fee has a positive effect on audit quality. Fair and proportional compensation motivates auditors to perform thorough and professional audits, reflecting appreciation for their competence and the risks involved.
4. Auditor experience has a positive effect on audit quality. More experienced auditors demonstrate better risk identification, professional judgment, and appropriate audit strategies, ultimately enhancing audit reports.

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