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The Influence of Personal Characteristics, Competence, and Auditor Experience on Audit Quality in the Government Sector in Jakarta

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Abstract

This This study aims to examine the influence of professional skepticism, audit knowledge, and auditor experience in dealing with audit complexity on audit quality among auditors engaged in public sector audits in Jakarta. The issue of audit quality in Indonesia remains a serious concern, as evidenced by various audit findings and violations reported by regulatory bodies. This research employs a quantitative approach using a survey method. Data analysis was conducted using the Partial Least Squares Structural Equation Modeling (PLS-SEM) technique, which includes (1) testing the measurement model (outer model) to assess convergent validity, discriminant validity, and construct reliability, and (2) testing the structural model (inner model) to evaluate the relationships among variables and to test the research hypotheses. The results of the hypothesis testing show that professional skepticism (β = 0.384), audit knowledge (β = 0.275), and auditor experience (β = 0.403) have positive and significant effects on audit quality, with auditor experience being the most dominant factor. The study concludes that enhancing audit quality can be achieved by strengthening auditors' personal characteristics, technical knowledge, and practical experience through continuous training and professional development programs.

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INTRODUCTION

Audit quality is crucial for ensuring the credibility of financial reports, providing a basis for investment decisions, and enhancing stakeholder trust, which drives economic growth. Auditors play a key role in ensuring financial reports are presented in accordance with accounting standards and are free from material misstatement. The auditor's competence, integrity, and experience are crucial for audit quality (Puspaningsih et al., 2022).

However, auditing practices in Indonesia still face challenges. Several high-profile cases, such as PT Garuda Indonesia (2019), PT Asuransi Jiwasraya (2020), and WanaArtha Life (2022), have demonstrated material misstatements and violations of

audit standards by public accounting firms, resulting in losses for stakeholders. Reports from the Supreme Audit Agency (BPK RI) (2023) and the Financial Services Authority (OJK) (2024) also identified internal control weaknesses in local governments and non-listed companies, increasing the risk to audit quality.

The Indonesian Audit Committee (ROSC AA) (2018) highlighted the limitations of auditor competence, experience, and resources, particularly in small and medium-sized public accounting firms, as well as the reliance on manual or outdated audit methodologies. Previous research emphasizes the importance of personal characteristics, competence, experience, professional skepticism, and auditor independence in producing quality audits (Mathius, 2015; Schafer & Schafer, 2019; Mardijuwono & Subianto, 2018; Hassanzadeh Mohassel et al., 2024). The IFIAR survey (2024) and the PCAOB/EY report (2023) indicate that inconsistencies in audit quality also occur globally, underscoring the need for continuous evaluation and improvement.

Therefore, this study was conducted to examine the influence of personal characteristics, competencies, and experience of auditors on audit quality. The focus was on auditors working at public accounting firms in Jakarta who had audited the government sector, as audits in this sector have specific characteristics such as public accountability, strict regulations, and high transparency expectations. This study is expected to provide a more holistic understanding of the determinants of audit quality, support better audit practices, and prevent the recurrence of audit scandals in the future.

LITERATURE REVIEW

Stakeholder Theory

Stakeholder theory serves as the primary conceptual basis for this research because it provides a comprehensive understanding of how and why auditors and organizations must be accountable not only to clients but also to various other stakeholders, including regulators, investors, and the public, whose trust depends on the integrity of financial reporting (Freeman, 1984). From this perspective, the auditor's role is not merely to meet management expectations but also to serve the public interest by ensuring that audit results are reliable and transparent (Donaldson & Preston, 1995). High audit quality, therefore, reflects the auditor's fulfillment of accountability to stakeholders by ensuring that the information presented in the financial statements is reliable and free from material misstatement.

Legitimacy Theory:

Legitimacy theory complements this view by explaining that organizations, including the audit profession, must operate within the bounds of social expectations to maintain legitimacy (Dowling & Pfeffer, 1975). When auditors fail to detect or uncover irregularities, the legitimacy of both the audited entity and the audit profession is threatened. In the public sector, this legitimacy is even more crucial because the use of public funds demands the highest integrity and transparency. Therefore, the quality of the audit process directly impacts public trust in the accountability of government institutions.

In explaining the variables in this study, professional skepticism is considered a fundamental personal attribute that supports audit quality. This skepticism reflects the auditor's critical attitude and ability to carefully assess evidence (Hurtt et al., 2013). A high level of skepticism prevents auditors from relying solely on management statements and encourages them to seek additional evidence. Studies by Mardijuwono and Subianto

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(2018) and Nirmala et al. (2020) show that auditors with strong professional skepticism are better able to detect fraud and provide accurate audit opinions. Therefore, professional skepticism is a key determinant of audit quality in both the private and public sectors.

Audit knowledge reflects the auditor's competence in understanding audit standards, accounting principles, and the client's business environment. Competence enables auditors to identify risks, evaluate internal controls, and design effective audit procedures to address potential misstatements (Mathius, 2015). Auditors with insufficient knowledge are prone to missing important information or misinterpreting evidence, thereby reducing audit quality. Empirical evidence from Suyono (2018) and Saputra & Sari (2019) shows that technical knowledge positively influences audit effectiveness and increases the reliability of audit reports.

Meanwhile, auditor experience reflects practical exposure gained through years of work, diverse audit assignments, and involvement in complex audits. Experience enhances professional judgment and the auditor's ability to efficiently detect irregularities (Schafer & Schafer, 2019). Experienced auditors develop intuitive understanding and pattern recognition, enabling them to assess audit evidence more accurately. Research by Kartika and Adi (2018) and Sihombing (2021) confirms that experience significantly improves the quality of decision-making and the reliability of audit opinions.

Based on this theoretical foundation, this study hypothesizes that personal characteristics (represented by professional skepticism), competence (represented by audit knowledge), and auditor experience collectively influence audit quality. Within the context of stakeholder and legitimacy theory, these attributes not only enhance technical performance but also strengthen the legitimacy of the audit profession. High audit quality ensures that stakeholders view financial reports as trustworthy and that auditors fulfill their public responsibilities.

Several previous research findings support this theoretical relationship. Arfiansyah (2017) found that audit professional governance plays a crucial role in maintaining public trust through adherence to ethical standards and competency frameworks. Alim et al. (2007) reported that skepticism and experience jointly determine auditors' ability to detect errors, while Putri and Dwirandra (2020) emphasized that technical knowledge moderates the relationship between ethical orientation and audit quality. However, not all studies show consistent results; for example, Sanusi et al. (2018) found that knowledge alone does not significantly impact audit quality if it is not accompanied by a strong ethical commitment and professional skepticism. These mixed findings emphasize the need for further empirical research in the context of public sector auditing in Indonesia.

From an international perspective, audit quality in the public sector has been widely recognized as a key determinant of accountability and transparency. The Organisation for Economic Co-operation and Development (OECD) emphasizes that auditor competence, integrity, and professional judgment are critical in strengthening public financial management systems (OECD, 2019). Similarly, the International Organization of Supreme Audit Institutions (INTOSAI) highlights that auditor experience and adherence to ethical standards play a central role in ensuring high-quality audits in government institutions (INTOSAI, 2016). These international guidelines reinforce the relevance of examining personal characteristics, competence, and experience in the context of public sector audit quality.

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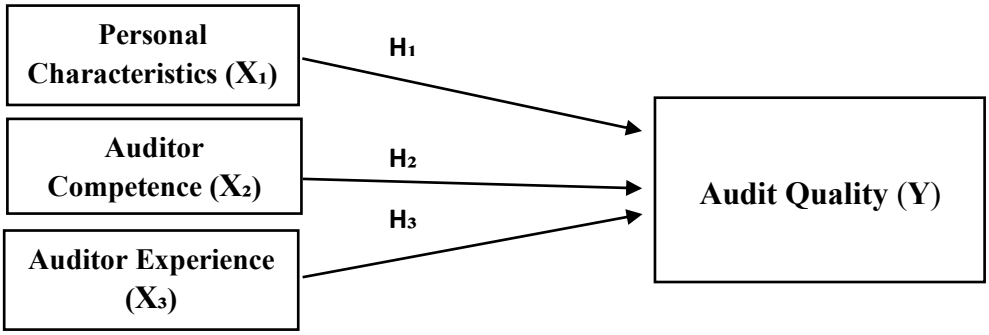
Framework:

This research's conceptual model visualizes the direct relationship between three independent variables (professional skepticism, audit knowledge, and auditor experience) and the dependent variable, audit quality. By examining this relationship, this study aims to provide a more comprehensive understanding of how auditors' personal attributes and professional competencies interact to influence audit outcomes and strengthen public trust in the accountability of government sector audits in Indonesia.
The following is a conceptual framework diagram that illustrates the relationship between variables that influence audit quality:

Figure 1. Conceptual Framework of Research



Source: From various sources that have been processed

Based on the theoretical and empirical literature, this study formulates the following Hypothesis:

1. Auditors' personal characteristics have a significant effect on audit quality in Jakarta.
2. Auditors' competence has a significant effect on audit quality in Jakarta.
3. Auditors' experience has a significant effect on audit quality in Jakarta.

The conceptual framework illustrates the direct influence of personal characteristics, auditor competence, and auditor experience on audit quality in the public sector. Each independent variable is hypothesized to have a significant effect on audit quality, reflecting theoretical perspectives from behavioral auditing and professional competence theory. This framework is structured to align with standard empirical audit research models commonly adopted in international journals.

METHODS

This study employed a quantitative approach aimed at examining the effects of personal characteristics, competence, and auditors' experience on audit quality. The population consisted of auditors working at Public Accounting Firms (KAP) in Jakarta, who have experience in auditing government-related engagements such as grant and election fund audits.The research sample was determined using a purposive sampling technique based on specific criteria, namely auditors who: (1) have at least one year of work experience, (2) are actively registered in Public Accounting Firms in Jakarta, and (3) have experience conducting government-sector audits. Based on these criteria, a total of 84 auditors were selected as respondents from four Public Accounting Firms located in Jakarta. The research utilized primary data, collected directly from respondents through a structured questionnaire developed based on relevant theories and indicators. The

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measurement instrument employed a five-point Likert scale, ranging from 1 (Strongly Disagree) to 5 (Strongly Agree). Prior to analysis, all responses were verified for completeness and consistency.

Data analysis was conducted using Partial Least Squares–Structural Equation Modeling (PLS-SEM) with the assistance of SmartPLS version 4. This method was chosen because it enables the simultaneous examination of multiple variables and is appropriate for studies with relatively small sample sizes.

The analytical procedure consisted of four main stages:

1. Descriptive analysis, to pro-vide an overview of re-spondent characteristics and research variables.
2. Measurement model evaluation (outer model), to assess convergent validity, discriminant validity, and construct reliability.
3. Structural model evaluation (inner model), to examine the relationships among var-iables in accordance with the research hypotheses.
4. Hypothesis testing, to assess the significance and magni-tude of the relationships among variables based on the coefficient values, t-statistics, and p-values ob-tained through the bootstrap-ping procedure.

A relationship was consid-ered statistically significant when the p-value was less than 0.05 or the t-statistic exceeded 1.96. In addi-tion, the coefficient of determination (R^2) was used to evaluate the mod-el's explanatory power. The results were then interpreted to determine the direction and magnitude of the influence of each variable tested according to the research hypothe-ses.

Before conducting the analy-sis, each research variable was op-erationally defined to ensure align-ment between measurement indica-tors and their underlying theoretical concepts.

The operational definitions of the research variables are explained as follows.The operational definitions of the research variables are as follows:

Table 1. Operational Research Variables

No	Variable	Dimension	Indicator	Measurement Scale
1	Personal Characteristics (X_1)	Professional Skepticism	Alertness toward information provided by clients	Ordinal Scale
			Critical evaluation of audit evidence	Ordinal Scale
			Caution in drawing audit conclusions	Ordinal Scale
			Assertiveness in rejecting unreasonable evidence	Ordinal Scale
2	Competence (X_2)	Audit Knowledge	Understanding of auditing standards (ISA)	Ordinal Scale
			Knowledge of accounting principles and regulations	Ordinal Scale

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No	Variable	Dimension	Indicator	Measurement Scale
			Ability to apply auditing standards in performing audit tasks	Ordinal Scale
			Ability to keep up with the latest developments in auditing standards and regulations	Ordinal Scale
3	Auditor Experience (X_3)	Experience in Dealing with Industry Complexity	Types of industries audited	Ordinal Scale
			Level of complexity of audit projects previously handled	Ordinal Scale
4	Audit Quality (Y)	Auditor's Ability to Detect Violations	Ability to analyze audit findings and identify errors or fraud	Ordinal Scale
			Ability to develop effective audit procedures to detect irregularities	Ordinal Scale
		Auditor's Willingness to Report Violations	Reporting findings that conflict with client interests	Ordinal Scale
			Ability to handle pressure and conflicts of interest	Ordinal Scale
		Compliance with Auditing Standards and Quality Control	Applying auditing standards, documenting audit processes, and conducting reviews	Ordinal Scale
			Independence: No affiliation, no gratification, and applying auditor rotation	Ordinal Scale
			Integrity & Objectivity: Honesty, responsibility, confidentiality, neutrality, and professional judgment	Ordinal Scale

Source: From various sources that have been processed

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A relationship was considered statistically significant when the *p-value* was less than 0.05 or the *t-statistic* exceeded 1.96. In addition, the coefficient of determination (R^2) was used to evaluate the model's explanatory power. The results were then interpreted to determine the direction and magnitude of the influence of each variable tested according to the research hypotheses.
Before conducting the analysis, each research variable was operationally defined to ensure alignment between measurement indicators and their underlying theoretical concepts.

Significance of Research

Methodologically, this study contributes by providing empirical evidence on audit quality in the public sector using a structured quantitative approach that integrates personal characteristics, auditor competence, and auditor experience within a single analytical model. Unlike prior studies that often examine these variables separately, this research simultaneously tests their effects in the context of government auditing institutions in Jakarta. The use of primary survey data from government auditors also strengthens the internal validity of the findings and offers a replicable methodological framework for future public sector audit research in emerging economies.

RESULT AND DISCUSSION

Structural Model Results (SmartPLS) The structural model was tested using the Partial Least Squares (PLS) method with SmartPLS version 4. This analysis aims to examine the relationship between latent variables and test the proposed hypothesis.

Validity and Reliability Test

Convergence Validity

Based on the results of data processing using SmartPLS, the following is the outer loading table for each indicator for each latent variable:

Table 2. Outer Loadings Table

Variables/Indicators	Outer Loading	Variables/Indicators	Outer Loading
KA1	1,084	KP1	0.226
KA2	1,100	KP2	1,132
KA3	1,029	KP3	0.893
KA4	0.955	KP4	0.890
KA5	0.911	KP5	0.879
KA6	1,131	KP6	1,160
KA7	0.655	KP7	0.745
KA8	1,001	KP8	1,018
KOA1	0.877	PA1	0.948
KOA2	1,160	PA2	0.932
KOA3	1,106	PA3	1,048
KOA4	0.949	PA4	1,040
KOA5	1,011	–	–
KOA6	1,072	–	–
KOA7	0.702	–	–

Source: SmartPLS 4 Statistical Output (2025)

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Based on the outer loading table above, most of the indicators have fulfilled the convergent validity requirements with most of the outer loadings above 0.7.
The following is a table of Average Variance Extracted (AVE) for each indicator in each latent variable:

Table 3. Average variance extracted (AVE) table

Latent Variables	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Personal Characteristics	0.734	0.755	0.794	0.353
Auditor Competence	0.933	0.957	0.944	0.682
Audit Quality	0.903	0.921	0.923	0.606
Auditor Experience	0.919	0.941	0.942	0.802

Based on SmartPLS analysis, most constructs met the convergent validity criteria (AVE > 0.5), including Auditor Competence (0.682), Audit Quality (0.606), and Auditor Experience (0.802). Personal Characteristics had an AVE of 0.353, below the ideal threshold, but was retained because most outer loading values were > 0.7 and Composite Reliability (CR) > 0.7, indicating good reliability and internal consistency. In line with Hair et al. (2021), the convergent validity of a construct is considered adequate if the Average Variance Extracted (AVE) value is > 0.5 and the outer loading value is > 0.7. However, if the AVE value is slightly below 0.5, the construct is still acceptable if the Composite Reliability (CR) exceeds 0.7 and most indicators have high outer loadings.

Discriminant validity:

Discriminant validity measures the extent to which a construct differs from other constructs. In this study, discriminant validity was tested using the Heterotrait-Monotrait Ratio (HTMT). According to Hair et al. (2021), the HTMT value must be <0.90 to meet discriminant validity.
The following are the results of the Discriminant Validity Test (HTMT):

Table 4. Heterotrait-monotrait ratio (HTMT)

Connection Latent Variables	Heterotrait-monotrait ratio (HTMT)
Auditor Competence <-> Personal Characteristics	0.482
Audit Quality <-> Personal Characteristics	0.662
Audit Quality <-> Auditor Competence	0.771
Auditor Experience <-> Personal Characteristics	0.407
Auditor Experience <-> Auditor Competence	0.540
Auditor Experience <-> Audit Quality	0.869

All HTMT values in the model are below the threshold of 0.90 (Hair et al., 2021), indicating that discriminant validity is met. Although the relationship between Auditor

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Experience and Audit Quality is relatively high (0.869), the two remain empirically distinct. These results confirm that the constructs in this study meet the criteria for discriminant validity and the model is ready for further evaluation.
Thus, the construct is overall valid.

Construct Reliability Test

Reliability tests measure the internal consistency of the indicators of each latent variable.

Table 5. Average variance extracted (AVE)

Latent Variables	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Personal Characteristics	0.734	0.755	0.794	0.353
Auditor Competence	0.933	0.957	0.944	0.682
Audit Quality	0.903	0.921	0.923	0.606
Auditor Experience	0.919	0.941	0.942	0.802

Source: SmartPLS 4 Statistical Output (2025)

Based on the table above, Cronbach's Alpha and Composite Reliability (ρc) values for all variables are >0.70, indicating good reliability. The AVE values for Auditor Competence, Audit Quality, and Auditor Experience are >0.50, while Personal Characteristics is 0.353, which is still acceptable because the composite reliability is >0.70. Thus, the research instrument is reliable and suitable for further structural analysis.

Hypothesis Testing (Inner Model Structural Model Evaluation)

Table 6. R-Square (R^2) Table

Dependent Variable	R-Square	R-Square Adjusted
Audit Quality	0.837	0.831

Source: SmartPLS 4 Statistical Output (2025)

The coefficient of determination (R^2) for the dependent variable is 0.837, meaning that 83.7% of the variation in audit quality can be explained by the independent variables in this study, while 16.3% is explained by factors outside the model. This indicates that the structural model has strong explanatory power and is suitable for hypothesis testing.
Hypothesis Testing Results:

Table 7. Path Coefficient Test Table

Variables	Path Coefficient (β)	t-Statistic	p-Value	Information
Personal Characteristics → Audit Quality	0.317	4,615	0,000	Significant
Auditor Competence → Audit Quality	0.284	3,982	0,000	Significant

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Variables	Path Coefficient (β)	t-Statistic	p-Value	Information
Auditor Experience → Audit Quality	0.403	6,217	0,000	Significant

Source: SmartPLS 4 Statistical Output (2025)

The results of the Path Coefficient test show that all independent variables have a positive and significant effect on Audit Quality at a significance level of 5%. The respective β coefficients are: Personal Characteristics 0.384, Auditor Competence 0.275, and Auditor Experience 0.403. Relatively speaking, the largest contribution to improving audit quality comes from Auditor Experience at ±38%, followed by Personal Characteristics ±36%, and Auditor Competence ±26%. This indicates that auditor experience plays the most dominant role in determining audit quality, while personal characteristics and auditor competence also contribute significantly.

Table 8. T-statistic and p-value test

Path of Influence	t-statistic	p-value	Information
Personal Characteristics → Audit Quality	5,645	0,000	H1 Accepted
Auditor Competence → Audit Quality	6,126	0,000	H2 Accepted
Auditor Experience → Audit Quality	10,190	0,000	H3 Accepted

Source: SmartPLS 4 Statistical Output (2025)

The test results show that all paths have $t > 1.96$ and $p < 0.05$, so all hypotheses are accepted. This means that Personal Characteristics, Auditor Competence, and Auditor Experience significantly contribute positively to improving Audit Quality.

The Influence of Personal Characteristics on Audit Quality

Personal characteristics have a positive and significant impact on audit quality. Auditors with strong personal characteristics such as integrity, objectivity, and professional skepticism are more capable of producing high-quality audits. Personal characteristics reflect the auditor's ethical foundation and self-discipline, which influence independence and judgment during the audit. Based on Stakeholder Theory, auditors have moral and professional responsibilities to various stakeholders, including the government, the public, and oversight bodies. In public sector audits, personal characteristics play a crucial role in maintaining public trust in state financial management. This finding is consistent with previous research emphasizing that ethical and personality dimensions are important determinants of audit quality.

The Influence of Auditor Competence on Audit Quality

Auditor competence has a positive and significant impact on audit quality. The higher the auditor's competence, the better the quality of the audit results. Competence encompasses knowledge, technical skills, and an understanding of audit standards and regulations. Competent auditors are better able to assess risks, identify irregularities, and provide accurate recommendations.

Based on Legitimacy Theory, auditor competence supports the government's efforts to maintain public legitimacy. Competent government auditors demonstrate accountability and professionalism in managing public finances, in accordance with the

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State Financial Audit Standards (SPKN). Reliable audit results enhance public trust and strengthen the credibility of audit institutions.

The Influence of Auditor Experience on Audit Quality

Auditor experience has the highest positive and significant impact on audit quality. Experienced auditors have a deeper understanding of internal control systems, common errors, and audit risks in government financial management. Experience enables auditors to conduct more effective evaluations and accurately detect irregularities.

Based on Stakeholder and Legitimacy Theory, experienced auditors provide greater assurance to the public, legislatures, and regulatory bodies that financial statements have been audited professionally and independently. Experience enhances technical expertise, professional skepticism, analytical judgment, and decision-making, making experienced auditors crucial for improving audit quality and maintaining public trust.

CONCLUSION

Based on the statistical analysis, this study concludes that auditors' personal characteristics, competence, and experience have a positive and significant effect on audit quality in Indonesian government audit institutions. Auditors who demonstrate high integrity, adequate professional competence, and extensive audit experience are better able to maintain independence, apply professional skepticism, and produce reliable audit opinions. These findings indicate that public sector audit quality is not solely determined by technical expertise, but also by auditors' personal integrity and their ability to adapt to the complexities of government financial management. Theoretically, this study strengthens the relevance and application of Stakeholder Theory and Legitimacy Theory in explaining audit quality within the public sector context.

Practical Implications

From a practical perspective, the findings highlight the importance of continuous professional development through technical training, ethics workshops, and structured job rotation programs to enhance auditors' sensitivity, judgment, and analytical capabilities. Regulatory bodies and professional associations may use these results as a basis for developing competency-based training systems, certification programs, and recruitment policies that emphasize both technical proficiency and ethical standards. Strengthening these aspects is essential to improving audit quality and maintaining public trust in government financial accountability.

Limitations and Future Research

This study has several limitations that should be considered when interpreting the results. First, the research focuses exclusively on government auditors within a specific institutional environment, which limits the generalizability of the findings to private sector audits or other jurisdictions. Second, the use of self-reported questionnaire data may introduce response bias. Future research is encouraged to incorporate additional variables such as auditor independence or accountability as mediating or moderating factors, and to apply mixed-method approaches to gain deeper insights into behavioral and organizational influences on audit quality.

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