

## The Influence of Auditor Competence on Audit Quality with Auditor Independence as a Moderating Variable

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### ABSTRACT

Recurring accounting scandals have raised public concern about audit quality, while prior studies report inconsistent findings on the roles of auditor competence and independence. Drawing on Agency Theory, this study examines the effect of Auditor Competence on Audit Quality, with Auditor Independence as a moderating variable, and also tests the effect of Auditor Competence on Auditor Independence. We used a quantitative approach with Partial Least Squares Structural Equation Modeling (PLS-SEM) in SmartPLS. We collected data through an online questionnaire from 100 purposively selected auditors working in the Big Four accounting firms (PwC, Deloitte, EY, and KPMG) in the Jabodetabek area. All constructs met the required validity and reliability criteria. The results show that Auditor Competence does not significantly affect Auditor Independence. Auditor Competence and Auditor Independence each have a positive and significant effect on Audit Quality. However, the interaction between Auditor Competence and Auditor Independence is not significant, indicating that Auditor Independence does not moderate the relationship between Auditor Competence and Audit Quality. This study contributes to the auditing literature by distinguishing the direct role of Auditor Independence from its proposed moderating role in the competence–audit quality relationship. Future research should compare Big Four and non-Big Four firms, use probability sampling and longitudinal designs, and consider alternative moderators such as professional ethics, professional skepticism, and client pressure.

**Keywords:** Auditor Competence; Auditor Independence; Audit Quality; Big Four Accounting Firms; Moderating Effect

**JEL Classification:** M42; M41; L84

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## 1. Introduction

In the current era of globalization, the auditing profession faces increasingly complex challenges. Numerous accounting scandals involving large corporations, both domestically and internationally, have shaken public trust in auditors. Cases such as the Enron scandal in the United States, which involved the prestigious public accounting firm Arthur Andersen, and the Kimia Farma and Bank Lippo cases in Indonesia have raised serious questions about auditors' credibility and the quality of their work. These scandals show that audit quality is not merely a technical requirement but a fundamental pillar of public trust in financial reporting. (Zainudin et al., 2021).

Audit quality plays a crucial role in ensuring the reliability of financial statements as a basis for decision-making by various stakeholders, including investors, creditors, and regulators. Audit quality is commonly understood to encompass two essential dimensions: the auditor's technical ability to detect errors (competence) and the auditor's willingness to report those findings (independence) (Yonata, 2023).

Auditor competence is a primary factor influencing audit quality. The first general standard in auditing (SA 210.1 SPAP, IAPI, 2011) explicitly states that individuals with adequate technical training and proficiency as auditors must perform audits. Competence encompasses an auditor's professional knowledge, experience, skills, and ability to apply professional judgment objectively and thoroughly. Research by (Alshira'h, 2026; Handoyo, 2025; Nguyen et al., 2026) consistently demonstrates that auditor competence has a positive and significant effect on audit quality. Highly competent auditors are better equipped to identify material misstatements, evaluate audit evidence, and make appropriate professional judgments.

Independence, on the other hand, is the cornerstone of the auditing profession and the foundation of public trust in auditors. The second general standard (SA 220 SPAP) requires auditors to maintain independence in mental attitude in all matters relating to the engagement. (Payamta et al., 2025) define independence as a mental attitude free from influence, not controlled by others, and not dependent on others. Independence ensures that auditors make objective judgments without being influenced by client pressures, personal interests, or other compromising factors. Research by Binu (2025), Kertarajasa (2019), and Sari et al. (2023) confirms that auditor independence positively and significantly affects audit quality.

The relationship between competence and audit quality may not be unconditional. Agency theory suggests that conflicts of interest between management and shareholders create pressure on auditors to compromise their objectivity. In such situations, even highly competent auditors may struggle to maintain audit quality if their independence is threatened. This indicates that independence may play a crucial role in moderating the relationship between competence and audit quality. (Juniarto & Dini, 2024).

Previous research shows inconsistent findings on the influence of competence and independence on audit quality. (Akib et al., 2026) found that both competence and independence significantly affect audit quality, with competence having the stronger effect. These conflicting findings suggest that the relationship between competence, independence, and audit quality may be more complex than previously thought and may involve interaction effects between variables. (Juniarto et al., 2026; Rustiani et al., 2024).

## 2. Literature Review

### 2.1 Agency Theory

Agency Theory explains the relationship between principals and agents that arises when principals delegate authority and decision-making responsibilities to agents. In a corporate setting, shareholders act as principals, while management serves as agents responsible for managing organizational resources. Differences in interests between principals and agents may create agency conflicts, agency costs, and information asymmetry.

Information asymmetry occurs because agents generally possess greater information about the company's operations and financial condition than principals. Consequently, monitoring mechanisms are needed to reduce information asymmetry and ensure agents act in accordance with principals' interests. (Sutisna, 2024) identifies auditing as a mechanism that supports monitoring and accountability by evaluating management-provided information.

In the auditing context, Agency Theory provides a theoretical basis for understanding the importance of auditor competence and independence. Competent auditors have the professional knowledge and skills to perform effective audit procedures, while independent auditors are expected to perform their monitoring function objectively and without undue influence. Consequently, auditor competence and independence can reduce information asymmetry and strengthen the credibility of financial reporting, thereby supporting audit quality. Sutisna (2024) also supports the relevance of Agency Theory to auditing, identifying it as one of the major accounting issues in which the theory is applied.

### 2.2 Auditor Competence

Competence refers to the knowledge, skills, abilities, and attributes that enable an individual to perform a job effectively (Siahaan, 2019). In the auditing profession, competence is fundamental to performing quality audits. The first general standard in auditing (SA 210.1 SPAP, IAPI, 2011) states that "the audit should be performed by a person or persons having adequate technical training and proficiency as an auditor." Dzikron (2021) defines auditor competence as the combination of knowledge, skills, abilities, and behaviors that an auditor must possess to perform their duties effectively and efficiently. Similarly, Ilmiyati (2012) describes competence as the qualifications an auditor needs to conduct an audit correctly, including good personal qualities, adequate knowledge, and specialized expertise in their field.

Several researchers have emphasized that competence is not merely about possessing knowledge but also about applying that knowledge in practical situations. (Ilmiyati, 2012) Competence is described as "an individual's expertise that develops continuously through a learning process from knowing something to knowing how, such as from knowledge that depends on specific rules to intuitive questions." Formal education provides the foundational knowledge required for auditing, including accounting principles, auditing standards, and business concepts. Professional training, such as certification programs (e.g., Certified Public Accountant), continuing professional education, and specialized audit training, helps auditors maintain and update their competence throughout their careers. The SPAP requires that auditors obtain sufficient technical training and proficiency through education, professional examinations, and participation in training programs, seminars, and symposiums. (Dini, 2024; Fauzan, 2023).

Practical audit experience is essential for developing competence. Experience allows auditors to apply their knowledge to real-world situations, develop professional judgment, and learn from both successes and challenges. The quality and diversity of audit experiences (e.g., different industries, types of audits,

client sizes) contribute to the breadth and depth of auditor competence. Continuous professional development is necessary to maintain competence in a changing business environment. (Juniarto et al., 2026). This includes staying current with new auditing standards, accounting pronouncements, regulations, and industry practices. Professional development activities may include attending conferences, participating in professional organizations, reading professional literature, and completing continuing education requirements. The ethical environment in which auditors work influences the development and application of competence. (Kurniawan & Juniarto, 2022; Saputra, 2024). Organizations that promote ethical behavior, integrity, and professional responsibility encourage auditors to maintain high levels of competence. The IAPI Code of Ethics emphasizes that members must maintain professional competence and due care in performing their work. The indicators used to measure the Auditor Competence variable are: (Siahaan, 2019) Knowledge, Specialized expertise, and Integrity.

### *2.3 Audit Quality*

Audit quality is a multidimensional concept that has been defined and measured in various ways in academic literature. A common thread across these definitions is two critical components: the auditor's ability to discover material misstatements (competence) and the auditor's willingness to report discovered misstatements (independence). According to the Indonesian Institute of Certified Public Accountants (IAPI, 2016), audit quality is work performed consistently by public accountants through public accounting firms in accordance with professional standards and applicable legal provisions. The Professional Standards of Public Accountants (SPAP) establish the framework for audit quality, requiring competent and independent auditors to comply with auditing standards, ethical requirements, and quality control procedures.

(Sunarsih et al., 2021) Audit quality is the probability that an auditor will find and report violations in the client's accounting system, combining process quality and outcome quality. Process quality refers to the auditor's adherence to professional standards, ethical requirements, and quality control procedures during the audit. Outcome quality refers to the accuracy and reliability of the audit report and the auditor's ability to provide reasonable assurance to users of financial statements. (Lailatul, 2021). Several key characteristics define audit quality. First, audit quality requires compliance with auditing standards, including the Generally Accepted Auditing Standards (GAAS) and the Professional Standards of Public Accountants (SPAP). Second, audit quality depends on the quality of audit procedures, including proper planning, execution, and documentation of audit work. Third, audit quality requires sufficient and appropriate audit evidence to support audit conclusions. Fourth, audit quality requires clear, accurate, and timely communication of audit findings through the audit report. Fifth, audit quality requires meeting client expectations while maintaining professional standards and ethical requirements. (Purnomo, 2019).

The importance of audit quality cannot be overstated. Quality audits provide reliable financial information that serves as the basis for decision-making by investors, creditors, and management. Quality audits protect the public interest by ensuring that financial statements are accurate and transparent. Quality audits enhance capital market confidence by increasing public trust in financial reporting. Quality audits reduce information asymmetry between management and shareholders. Quality audits help detect and prevent fraud and material misstatements. Finally, quality audits support good corporate governance practices by providing independent assurance on financial reporting (Salsadilla et al., 2023). The indicators used to measure the Audit Quality variable are Overall Audit and Competency, Increasing the Auditee's Performance, and also Barrier Solving and Prime Solving.

## *2.4 Auditor Independence*

Auditor independence is the cornerstone of the auditing profession and the foundation of public trust in auditors. It represents the ability of an auditor to maintain an unbiased and objective perspective throughout the audit process, free from influences that could compromise professional judgment. (Andi, 2024). Independence is not merely a technical requirement but a fundamental principle that underpins the credibility and reliability of financial reporting. (Trisnarningsih, 2007). Auditor independence is the capacity to act with integrity, exercise objectivity, and apply professional skepticism when performing audit engagements. It requires auditors to make decisions and form opinions based solely on the evidence gathered during the audit, without influence from personal interests, client pressure, or other external factors that could impair judgment.

At its core, independence means that auditors must be, and must appear to be, free from any relationship that could compromise their ability to provide an objective opinion on financial statements. This concept is essential because users of financial statements rely on the auditor's opinion to make informed decisions, and any perceived lack of independence undermines the audit's credibility. The term "independence" in the auditing context encompasses several interrelated concepts. According to Monique (2020), independence is a mental attitude free from influence, not controlled by others, and not dependent on others. It also means honesty in considering facts and objective impartiality in formulating and expressing opinions. In essence, independence means that auditors are not easily influenced because they carry out their work for the public interest (Jorden, 2022).

The International Federation of Accountants (IFAC) defines independence as the ability to act with integrity and exercise objectivity and professional skepticism. It is the foundation of the auditing profession and the basis for the public's trust in the credibility of the auditor's opinion. Without independence, the audit opinion holds no value to users of financial statements. Independence in fact, also known as independence of mind, refers to the auditor's actual ability to maintain an unbiased attitude throughout the audit. This dimension relates to the auditor's mental state and genuine capacity to make objective judgments without influence from personal interests, client pressure, or other factors that could compromise objectivity. (Tjun, 2012).

Independence in fact requires several qualities from the auditor. First, it requires professional competence to evaluate evidence objectively. Auditors must possess the knowledge and skills necessary to recognize and evaluate material misstatements. Second, it requires integrity to resist pressures that could compromise objectivity. Auditors must have the moral strength to stand by their professional judgments even when faced with client opposition. Third, it requires courage to report findings honestly, even when those findings are unfavorable to the client. Finally, it requires professional skepticism to question management assertions and critically evaluate audit evidence. Independence in fact is essentially about the auditor's actual mindset and ability to remain objective. However, because users of financial statements cannot directly observe the auditor's mental state, they must rely on other indicators to assess independence. (S. Sangadah, 2014).

Independence in appearance, also known as perceived independence, refers to how independent external parties perceive auditors. Even if auditors are independent, the perception of independence can be affected by factors such as the length of the relationship with the client, the provision of non-audit services, financial interests in the client, personal relationships with client personnel, and acceptance of gifts or hospitality from the client. (L. Sangadah, 2022).

Independence in appearance is equally important as independence in fact because users of financial statements cannot directly observe the auditor's mental state. If users perceive that auditors

lack independence, they will not trust the audit opinion, even if auditors are independent. The auditing profession's reputation depends not only on actual independence but also on the public's perception of independence. (Due & Siahaan, 2025).

Karnita (2017) emphasizes that auditors must be independent not only in fact but also in appearance. This means auditors must avoid any situation that could cause a reasonable observer to doubt their independence, even if the auditor believes their independence is not compromised. The indicators used to measure the Auditor Independence variable are: (Siahaan, 2019) Length of the relationship with the client, Pressure from the client, Review by fellow auditors, and provision of non-audit services.

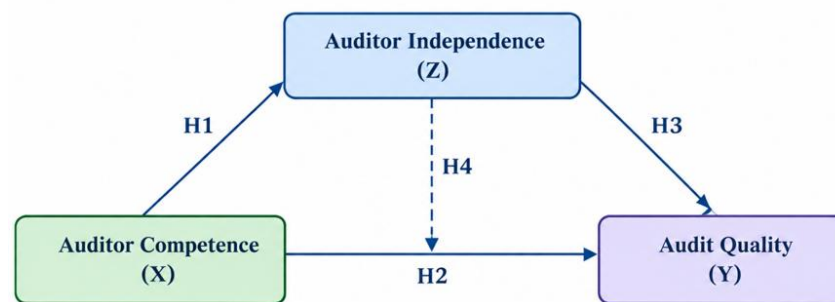


**Figure 1. Conceptual Framework**

## 2.5 Hypothesis

H<sub>1</sub>: Auditor Competence has a positive effect on Auditor Independence.

Research conducted by Hasnatang (2025) indicates that technical competence, sound professional ethics, and adherence to audit standards such as SPAP significantly support auditor independence. Globalization requires auditors to possess an international perspective and high integrity to adapt to the dynamics and pressures exerted by clients.

H<sub>2</sub>: Auditor Competence has a positive effect on Audit Quality.

Research by Siahaan (2019) at public accounting firms in Medan City showed that auditor competence positively affects audit quality. It can be concluded that the more competent an auditor is in performing their duties, the better the quality of the audit they conduct.

H<sub>3</sub>: Auditor Independence has a positive effect on Audit Quality.

Research by Rahayu (2016) used hypothesis testing and a survey research design, drawing on a sample of eight public accounting firms in Surabaya and data collected through questionnaires distributed at these firms. The study used multiple linear regression as the analysis model. The results indicate that independence has a positive and significant effect on audit quality, showing that audit quality can be achieved when auditors maintain an independent attitude.

H<sub>4</sub>: Auditor Independence positively moderates the relationship between Auditor Competence and Audit Quality.

Research conducted by Sirajuddin (2018) found that auditor integrity significantly moderates the influence of competence on audit quality; audit quality is significantly influenced by independence and audit time budgets, with these relationships moderated by auditor integrity; and audit quality is significantly influenced by task complexity, with this relationship moderated by auditor integrity.

### 3. Methodology

#### 3.1 Research Method

This study uses a quantitative research approach and Partial Least Squares Structural Equation Modeling (PLS-SEM) to examine the relationship between auditor competence (Variable X) and audit quality (Variable Y), with auditor independence (Variable Z) as the moderating variable. The quantitative approach was selected because the study aims to empirically examine relationships among the research variables using data collected from respondents through a structured questionnaire.

The study focuses on external auditors working in Big Four audit firms in the Jabodetabek area. The research population consists of external auditors who meet the predetermined characteristics relevant to the research objectives. Because a complete and accessible sampling frame of all eligible auditors was unavailable, the study did not use probability or simple random sampling. Instead, the study used purposive non-probability sampling to select respondents who met specific inclusion criteria. The inclusion criteria were: respondents were external auditors; respondents were employed by one of the four Big Four audit firms, namely PwC, Deloitte, Ernst & Young (EY), or KPMG; respondents worked in the Jabodetabek area; and respondents had direct experience or involvement in audit activities. These criteria ensured that respondents had relevant professional knowledge and experience to assess auditor competence, auditor independence, and audit quality.

The sample size was determined using the ten-times rule commonly applied in PLS-SEM research, in which the minimum sample size is estimated as ten times the number of indicators or the relevant maximum number of structural paths, depending on the model specification. Based on the research model and predetermined criteria, the researchers obtained and included 100 valid respondents in the analysis.

The researchers collected data using an online structured questionnaire distributed during the research period. The researchers disseminated the questionnaire through professional networks, auditor contacts, and online communication channels, enabling them to target auditors who met the predetermined criteria. The researchers distributed 130 questionnaires, of which 115 were returned, resulting in a response rate of 88.46%. After screening responses based on the inclusion criteria and response completeness, 100 questionnaires were considered valid and used for further analysis.

To ensure respondents met the required professional criteria, the questionnaire included screening questions on respondents' current occupation, audit-firm affiliation, work location, and professional position. Respondents were required to identify the Big Four audit firm where they worked and their position within the firm. The analysis excluded responses that did not meet the predetermined criteria or were incomplete. The final sample included PwC (25 respondents; 25%), Deloitte (45 respondents; 45%), Ernst & Young (22 respondents; 22%), and KPMG (8 respondents; 8%).

Primary data were obtained directly from respondents through the questionnaire. A five-point Likert scale, ranging from 1 = strongly disagree to 5 = strongly agree, measured respondents' perceptions of the research variables. The data collected were analyzed using SmartPLS software. The analysis evaluated the measurement model (outer model) to assess indicator validity and construct reliability, then evaluated the structural model (inner model) to examine the hypothesized relationships among the variables. The moderation analysis tested whether auditor independence moderates the relationship between auditor competence and audit quality.

**Table 1. Operational Definitions of Variables**

| Variable             | Operational                                                                                                                                                                                                                                           | Indicators                                                                                                                                          |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| Auditor Competence   | Auditor Competence refers to the auditor's knowledge, skills, professional expertise, and experience that enable them to perform audit procedures effectively and appropriately in accordance with applicable auditing standards.                     | 1. Knowledge<br>2. Specialized expertise<br>3. Integrity.                                                                                           |
| Audit Quality        | Audit Quality refers to the auditor's ability to conduct an audit in a professional, accurate, objective, and reliable manner, resulting in audit findings and reports that comply with applicable auditing standards and provide credible assurance. | 1. Overall Audit and Competency<br>2. Increasing the Auditee's Performance<br>3. Barrier Solving and Prime Solving                                  |
| Auditor Independence | Auditor Independence refers to the auditor's ability to maintain an objective and unbiased professional judgment without being influenced by personal interests, external pressure, or relationships with the audited entity.                         | 1. Length of the relationship with the client<br>2. Pressure from the client<br>3. Review by fellow auditors<br>4. Provision of non-audit services. |

*Source: authors' compilation.*

### 3.2 Data Analysis Techniques

The validity test determines whether the research instrument accurately measures the intended constructs or variables. In this study, SmartPLS tests validity by evaluating convergent and discriminant validity. Convergent validity is assessed using each indicator's outer loading and the Average Variance Extracted (AVE). An indicator generally has adequate convergent validity when its outer loading is  $\geq 0.70$ . At the same time, an AVE of  $\geq 0.50$  indicates that the construct explains a sufficient proportion of the variance in its indicators.

Discriminant validity is assessed to ensure that each construct is empirically distinct from other constructs in the research model. This can be evaluated using the Fornell-Larcker Criterion, cross-loadings, and/or the Heterotrait-Monotrait Ratio (HTMT). A construct demonstrates adequate discriminant validity when its indicators are more strongly associated with their respective construct than with other constructs.

The reliability test assesses the internal consistency of the indicators used to measure each construct. In this study, reliability is assessed using Cronbach's Alpha and Composite Reliability (CR) through SmartPLS. A construct is generally considered reliable when the Cronbach's Alpha and Composite Reliability values are  $\geq 0.70$ . These values indicate that the indicators consistently measure the underlying construct.

The coefficient of determination ( $R^2$ ) evaluates the structural model's explanatory power. It indicates the proportion of variance in an endogenous variable explained by its exogenous variables. The  $R^2$  value is obtained from the PLS Algorithm results in SmartPLS. Higher  $R^2$  values indicate that a larger proportion of the variance in the endogenous construct is explained by the predictors included in the model. As a general guideline,  $R^2$  values of approximately 0.75, 0.50, and 0.25 may be interpreted as substantial, moderate, and weak explanatory power, respectively. The interpretation should also consider the research field, model complexity, and data characteristics.

The t-test determines whether the hypothesized relationships between the independent and dependent variables are statistically significant. In this study, hypothesis testing uses the Bootstrapping procedure in SmartPLS to obtain t-statistics and p-values. At a 5% significance level ( $\alpha = 0.05$ ), the relationship between variables is considered statistically significant when the p-value is less than 0.05. For a two-tailed test, a t-statistic value greater than 1.96 indicates a statistically significant relationship. The path coefficient ( $\beta$ ) is also examined to determine the direction of the relationship. A positive  $\beta$  indicates a positive relationship, while a negative  $\beta$  indicates a negative relationship.

## 4. Findings

### 4.1 Respondent Characteristics

The study involved 100 respondents who met the predetermined criteria. Table 2 presents the demographic characteristics of the respondents based on gender, age, length of work experience, and position.

**Table 2. Demographic Distribution and Firm Profile of Research Respondents**

| No    | Categories         | Classifications    | Frequency | Percentage (%) |
|-------|--------------------|--------------------|-----------|----------------|
| 1     | Gender             | Female             | 58        | 58%            |
|       |                    | Male               | 42        | 42%            |
| 2     | Age                | < 22 years         | 8         | 8%             |
|       |                    | 22–30 years        | 45        | 45%            |
|       |                    | 31–40 years        | 37        | 37%            |
|       |                    | > 40 years         | 10        | 10%            |
| 3     | Length of Work     | 1–3 years          | 10        | 10%            |
|       |                    | 4–5 years          | 35        | 35%            |
|       |                    | > 5 years          | 55        | 55%            |
| 4     | Position           | Staff Auditor      | 60        | 60%            |
|       |                    | Senior Auditor     | 40        | 40%            |
| 5     | Audit Firm Profile | PwC                | 25        | 25%            |
|       |                    | Deloitte           | 45        | 45%            |
|       |                    | Ernst & Young (EY) | 22        | 22%            |
|       |                    | KPMG               | 8         | 8%             |
| Total |                    |                    | 100       | 100%           |

Source: Processed research data, 2026.

The study included 100 respondents who were auditors employed by the four Big Four audit firms: PwC, Deloitte, Ernst & Young (EY), and KPMG. The firm profile indicates that Deloitte represented the largest proportion of respondents, with 45 auditors (45%), followed by PwC with 25 auditors (25%), Ernst & Young (EY) with 22 auditors (22%), and KPMG with 8 auditors (8%). Thus, the sample explicitly represents auditors from all four Big Four audit firms.

In terms of gender, 58 respondents (58%) were female, and 42 respondents (42%) were male. In terms of age, respondents aged 22–30 years made up the largest group (45%), followed by those aged 31–40 years (37%), those aged over 40 years (10%), and those aged below 22 years (8%). Regarding work experience, 55% of respondents had more than five years of professional experience, 35% had four to five years, and 10% had one to three years. In terms of professional position, 60% of the respondents were Staff Auditors, and 40% were Senior Auditors.

The distribution of respondents across PwC, Deloitte, EY, and KPMG explicitly describes the sample's organizational context. This information matters because the study examines auditor competence, auditor independence, and audit quality, constructs tied to auditors' professional knowledge, experience, and responsibilities. At the same time, because Big Four audit firms employed all respondents, the findings should be interpreted within this organizational context. They may not necessarily be generalizable to auditors working in non-Big Four audit firms. Reporting the individual firm distribution also increases transparency about the sample composition and directly addresses the firm-profile requirement in the research methodology.

#### 4.2. Reliability Test

Table 3 presents the reliability test results for the variables included in the research model. The reliability of each construct was assessed using Cronbach's Alpha, with a minimum acceptable value of 0.70. The results show that the Auditor Competence (X) variable obtained a Cronbach's Alpha value of 0.860, which exceeds the required threshold of 0.70. This indicates that the indicators used to measure auditor competence have good internal consistency and are considered reliable.

The Auditor Independence (Z) variable obtained a Cronbach's Alpha value of 0.838, which also exceeds the 0.70 criterion. Therefore, the indicators measuring auditor independence demonstrate adequate internal consistency and can be considered reliable. Meanwhile, the Audit Quality (Y) variable recorded the highest Cronbach's Alpha value among the three variables, at 0.867. Since this value is well above the minimum criterion of 0.70, the indicators used to measure audit quality are considered reliable. The Cronbach's Alpha values for all variables range from 0.838 to 0.867, exceeding the recommended threshold of 0.70. Therefore, all research variables meet the reliability criteria, indicating that the measurement instruments have satisfactory internal consistency and are appropriate for further analysis using PLS-SEM in SmartPLS.

**Table 3. Reliability Test Results**

| Variable                 | Cronbach's Alpha | Criterion | Decision |
|--------------------------|------------------|-----------|----------|
| Auditor Competence (X)   | 0.860            | > 0.70    | Reliable |
| Auditor Independence (Z) | 0.838            | > 0.70    | Reliable |
| Audit Quality (Y)        | 0.867            | > 0.70    | Reliable |

*Source: Processed research data, 2026*

#### 4.3 Validity Test

The results of the validity test are based on the Average Variance Extracted (AVE) values for each research variable. The validity criterion requires an AVE value greater than 0.50, indicating that the construct explains more than 50% of the variance in its indicators. The results show that the Auditor Competence variable has an AVE of 0.847, well above the minimum criterion of 0.50. Therefore, the Auditor Competence construct is considered valid.

The Auditor Independence (Z) variable obtained an AVE value of 0.768, also exceeding the required threshold of 0.50. This indicates that the indicators used to measure Auditor Independence adequately represent the construct and meet the validity requirement. Meanwhile, the Audit Quality (Y) variable recorded an AVE value of 0.868. This value is well above the minimum criterion of 0.50, indicating that the indicators measuring Audit Quality have adequate convergent validity.

The AVE values for all three variables range from 0.768 to 0.868, exceeding the recommended threshold of 0.50. Therefore, all constructs in the research model meet the convergent validity criteria and are considered valid for further analysis using PLS-SEM in SmartPLS.

**Table 4. Validity Test Results**

| Variable                 | Criterion | Decision | AVE   |
|--------------------------|-----------|----------|-------|
| Auditor Competence (X)   | > 0.50    | Valid    | 0.847 |
| Auditor Independence (Z) | > 0.50    | Valid    | 0.768 |
| Audit Quality (Y)        | > 0.50    | Valid    | 0.868 |

*Source: Processed research data, 2026*

#### 4.4 R-Square ( $R^2$ ) Test

Table 5 presents the results of the coefficient of determination ( $R^2$ ) test for the endogenous variables, namely Auditor Independence (Z) and Audit Quality (Y). The  $R^2$  value indicates the proportion of variance in an endogenous variable that can be explained by the predictor variables included in the structural model. The results show that Auditor Independence (Z) has an  $R^2$  value of 0.001 and an Adjusted  $R^2$  value of  $-0.009$ . Because Auditor Competence is the only predictor of Auditor Independence in the model, this value equals the square of the  $H_1$  path coefficient ( $0.032^2 \approx 0.001$ ). This means that Auditor Competence explains only about 0.1% of the variance in Auditor Independence, while factors outside the research model explain the remaining 99.9%. The negative Adjusted  $R^2$  value indicates that, after adjusting for the number of predictors, the model has no meaningful explanatory power for Auditor Independence, which is consistent with the non-significant result for  $H_1$ .

Audit Quality (Y) has an  $R^2$  value of 0.776 and an Adjusted  $R^2$  value of 0.772. This indicates that 77.6% of the variance in Audit Quality is explained by the variables included in the structural model. The remaining 22.4% is attributable to factors not included in the model. The Adjusted  $R^2$  of 0.772 further shows that the model maintains strong explanatory power after adjustment. The two endogenous variables therefore differ markedly in explanatory power: the  $R^2$  value is 0.776 for Audit Quality but only 0.001 for Auditor Independence. These results indicate that the structural model substantially explains Audit Quality, whereas factors other than auditor competence largely determine variation in Auditor Independence in this study.

**Table 5.  $R^2$  Test Results**

| Variable                 | R Square | R Square Adjusted |
|--------------------------|----------|-------------------|
| Auditor Independence (Z) | 0.001    | $-0.009$          |
| Audit Quality (Y)        | 0.776    | 0.772             |

*Source: Processed research data, 2026*

#### 4.5. Hypothesis Testing

The structural model (inner model) analysis estimated path coefficients to examine relationships among the constructs. Path coefficient values serve as the basis for estimating the direction and strength of relationships among variables. A positive coefficient indicates a positive relationship, while a negative coefficient indicates a negative relationship. The larger the path coefficient, the stronger the influence between the variables under study. The hypothesis-testing results indicate relationships among Auditor Competence, Auditor Independence, and Audit Quality.

Hypothesis H<sub>1</sub> examines the effect of Auditor Competence (X) on Auditor Independence (Z). The analysis results show a path coefficient ( $\beta$ ) of 0.032, a standard error of 0.050, a t-statistic of 0.640, and a p-value of 0.522. Because the p-value exceeds 0.05 and the t-statistic falls below the critical value of 1.96, Auditor Competence does not have a statistically significant effect on Auditor Independence. Therefore, H<sub>1</sub> is not supported. These results indicate that auditor competence, as reflected in knowledge, experience, and professional skills, does not statistically affect auditor independence. Thus, higher levels of auditor competence do not necessarily lead to higher levels of auditor independence in the context of this study.

Hypothesis H<sub>2</sub> examines the effect of Auditor Competence (X) on Audit Quality (Y). The analysis results showed  $\beta = 0.182$ , t-statistic = 5.237, and p-value < 0.001. Because the p-value is less than 0.05, we reject the null hypothesis. These results indicate that auditor competence significantly affects audit quality. More competent auditors can plan, conduct, and evaluate audit procedures better, thereby improving audit quality. Hypothesis H<sub>3</sub> examines the effect of Auditor Independence (Z) on Audit Quality (Y). The results showed  $\beta = 0.192$ , t-statistic = 5.344, and p-value < 0.001. Because the p-value is less than 0.05, we reject the null hypothesis. These results indicate that auditor independence significantly improves audit quality. Auditors who maintain objectivity and remain free from the influence of interests are more likely to produce high-quality audit processes and results.

Hypothesis H<sub>4</sub> examines the moderating effect of Auditor Independence (Z) on the relationship between Auditor Competence (X) and Audit Quality (Y). The analysis results show a path coefficient ( $\beta$ ) of 0.137, a t-statistic of 0.573, and a p-value of 0.567. Because the p-value exceeds 0.05 and the t-statistic is below the critical value of 1.96, the interaction effect of Auditor Competence and Auditor Independence on Audit Quality is not statistically significant. Therefore, H<sub>4</sub> is not supported. Furthermore, the interaction term's effect size ( $f^2$ ) is 0.005, indicating a negligible practical effect of the moderating relationship. These findings indicate that Auditor Independence does not significantly strengthen or weaken the relationship between Auditor Competence and Audit Quality. The very small effect size further suggests that the interaction between auditor competence and auditor independence contributes minimally to explaining variations in audit quality. The relationship between Auditor Competence and Audit Quality does not appear to systematically change across different levels of Auditor Independence in this study.

The finding also suggests that Auditor Independence may operate more directly as a determinant of Audit Quality rather than as a contingency factor that changes the effect of Auditor Competence on Audit Quality. Auditor Competence reflects the knowledge, experience, and professional skills required to perform audit procedures effectively, whereas Auditor Independence supports the auditor's ability to maintain objectivity and professional judgment. Although both characteristics are important for audit quality, they may influence audit quality through different mechanisms rather than through an interaction effect.

This result provides an important perspective on previous studies that have reported differing relationships between auditor competence, auditor independence, and audit quality. (Akib et al., 2026) provide empirical evidence regarding these variables, although their findings and model specifications differ. This study extends the discussion by examining Auditor Independence specifically as a moderating variable. The non-significant interaction effect indicates that Auditor Independence should not necessarily be interpreted as a condition that strengthens the contribution of Auditor Competence to Audit Quality.

The result should nevertheless be interpreted with consideration of the study's sample size of 100 respondents. Interaction effects are generally more difficult to detect statistically than direct effects, and a relatively limited sample may reduce statistical power. However, the very small  $f^2$  value of 0.005 provides additional evidence that the interaction term's practical contribution is minimal in the present model. Therefore, the non-significant finding is reflected not only in the significance test but also in a very small effect size.

Auditor Independence remains relevant to Audit Quality through its direct effect, as demonstrated by the results of  $H_3$ . This distinction is important because a variable can have a direct effect on an outcome without necessarily moderating the relationship between two other variables. In this study, Auditor Independence therefore appears to contribute to Audit Quality primarily through its direct relationship rather than by altering the strength of the relationship between Auditor Competence and Audit Quality.

$H_4$  is not supported. The findings provide no sufficient statistical evidence that Auditor Independence moderates the relationship between Auditor Competence and Audit Quality. The  $\beta$  value of 0.137,  $t$ -statistic of 0.573,  $p$ -value of 0.567, and  $f^2$  of 0.005 collectively indicate that the interaction effect is statistically insignificant and practically very small. This finding contributes to the literature by distinguishing the direct role of Auditor Independence from its proposed moderating role in the competence–audit quality relationship.

**Table 6. Hypothesis Test Results**

| Hypothesis | Path                                                                                     | $\beta$ (Path Coefficient) | $t$ -statistic | $p$ -value | Decision                        |
|------------|------------------------------------------------------------------------------------------|----------------------------|----------------|------------|---------------------------------|
| $H_1$      | Auditor Competence (X) $\rightarrow$ Auditor Independence (Z)                            | 0.032                      | 0.640          | 0.522      | Not Significant / Not Supported |
| $H_2$      | Auditor Competence (X) $\rightarrow$ Audit Quality (Y)                                   | 0.182                      | 5.237          | < 0.001    | Significant / Supported         |
| $H_3$      | Auditor Independence (Z) $\rightarrow$ Audit Quality (Y)                                 | 0.192                      | 5.344          | < 0.001    | Significant / Supported         |
| $H_4$      | Auditor Competence (X) $\times$ Auditor Independence (Z) $\rightarrow$ Audit Quality (Y) | 0.137                      | 0.573          | 0.567      | Not Significant / Not Supported |

*Source: Processed research data, 2026*

## 5. Discussion

### 5.1 The Effect of Auditor Competence on Auditor Independence

The hypothesis test results indicate that Auditor Competence (X) has no significant effect on Auditor Independence (Z). As presented in Table 6, the path coefficient ( $\beta$ ) is 0.032, indicating a positive but very weak relationship between auditor competence and auditor independence.

The  $t$ -statistic is 0.640, below the critical value of 1.96, and the  $p$ -value is 0.522, above the 0.05 significance level. Therefore, the relationship between Auditor Competence and Auditor Independence is not statistically significant. Based on these findings,  $H_1$  is not supported. This result indicates that an increase in auditor competence does not necessarily lead to a significant increase in auditor independence in this study. Although the path coefficient is positive, the relationship is not strong enough to be statistically significant. Auditor Independence cannot be explained significantly by

Auditor Competence alone, suggesting that other factors may play a more important role in determining auditor independence.

### *5.2 The Effect of Auditor Competence on Audit Quality*

The second hypothesis is supported and statistically significant ( $\beta = 0.182$ ,  $t = 5.237$ ,  $p < 0.05$ ), indicating that auditor competence positively affects audit quality. This result shows that higher auditor competence leads to better audit quality and outcomes. Auditor competence includes knowledge, technical skills, professional experience, and the ability to apply auditing standards appropriately. Competent auditors can better identify material misstatements, assess audit risks, collect sufficient and appropriate audit evidence, and provide reliable audit opinions. (Zainudin et al., 2021).

Therefore, improving auditor competence through continuous professional education, training, certification, and practical experience is essential for maintaining and improving audit quality. Competent auditors are expected to conduct audit procedures more effectively and efficiently while complying with professional auditing standards and ethical requirements. (Handoyo, 2025).

### *5.3 The Effect of Auditor Independence on Audit Quality*

The results of the third hypothesis test indicate a significant relationship between auditor independence and audit quality ( $\beta = 0.192$ ,  $t = 5.344$ ,  $p < 0.05$ ). This finding indicates that auditor independence significantly improves audit quality. Auditor independence is essential in ensuring that audit judgments and opinions are made objectively and without undue influence from clients or other interested parties. Independent auditors are more likely to evaluate audit evidence objectively and provide audit conclusions based on the actual conditions of the audited entity.

The positive relationship found in this study indicates that higher levels of auditor independence are associated with better audit quality. When auditors maintain independence in both fact and appearance, they are better positioned to identify audit issues objectively and provide reliable audit results for stakeholders. Maintaining auditor independence is critical to ensuring the credibility and quality of audit outcomes (Payamta et al., 2025).

### *5.4 The Moderating Role of Auditor Independence in the Relationship between Auditor Competence and Audit Quality*

The results of the moderation analysis indicate that Auditor Independence (Z) does not significantly moderate the relationship between Auditor Competence (X) and Audit Quality (Y). As shown in the hypothesis testing results, the interaction term between Auditor Competence and Auditor Independence has a path coefficient ( $\beta$ ) of 0.137, indicating a positive moderating relationship.

The t-statistic is 0.573, below the critical value of 1.96, and the p-value is 0.567, above the 0.05 significance level. Therefore, the interaction effect is not statistically significant. Based on these results,  $H_4$  is not supported. This finding suggests that Auditor Independence does not significantly strengthen or weaken the effect of Auditor Competence on Audit Quality. Although the interaction coefficient is positive, the statistical evidence is insufficient to confirm that auditor independence significantly moderates the relationship between auditor competence and audit quality. The relationship between Auditor Competence and Audit Quality does not significantly depend on the level of Auditor Independence in this research model.

## **6. Conclusion**

This study examined the effects of auditor competence on auditor independence and audit quality, as well as the moderating role of auditor independence in the relationship between auditor competence

and audit quality. Based on the PLS-SEM analysis of 100 auditors working in Big Four accounting firms in the Jabodetabek area, several conclusions emerge. First, auditor competence does not have a significant effect on auditor independence. The results show a path coefficient of 0.032, a t-statistic of 0.640, and a p-value of 0.522. This finding indicates that higher auditor competence does not necessarily result in higher auditor independence. Auditor independence may be influenced by other organizational, professional, or engagement-related factors beyond the knowledge, skills, and experience possessed by auditors. Second, auditor competence positively and significantly affects audit quality, with a path coefficient of 0.182, a t-statistic of 5.237, and a p-value below 0.001. This finding demonstrates that competent auditors are better able to perform audit procedures, evaluate audit evidence, identify potential misstatements, and exercise appropriate professional judgment, thereby contributing to higher audit quality. Third, auditor independence has a positive and significant effect on audit quality. The results indicate a path coefficient of 0.192, a t-statistic of 5.344, and a p-value below 0.001. This finding suggests that auditors who maintain objectivity and are free from inappropriate influence are better able to produce reliable and credible audit results. Fourth, auditor independence does not significantly moderate the relationship between auditor competence and audit quality. The interaction effect produces a path coefficient of 0.137, a t-statistic of 0.573, and a p-value of 0.567, with an  $f^2$  value of 0.005. Therefore, the evidence is insufficient to conclude that auditor independence strengthens or weakens the relationship between auditor competence and audit quality. Instead, the findings suggest that auditor competence and auditor independence contribute to audit quality primarily through their respective direct effects rather than through an interaction effect.

The findings indicate that auditor competence and auditor independence are independently important factors associated with audit quality. The proposed moderating role of auditor independence is not supported in the context of auditors working in Big Four accounting firms. These findings contribute to the auditing literature by distinguishing the direct contribution of auditor independence from its proposed contingency role in the relationship between auditor competence and audit quality.

## 7. Limitations and Future Study

This study has several limitations that readers should consider when interpreting its findings. First, the study involved only 100 respondents who were external auditors working in Big Four accounting firms in the Jabodetabek area. Although the sample represents all four Big Four firms, the organizational characteristics of these firms may differ from those of non-Big Four public accounting firms. Therefore, the findings should not automatically be generalized to auditors working in smaller or non-Big Four accounting firms. Second, the study employed purposive sampling because a complete sampling frame of eligible auditors was not available. Consequently, the sample may not fully represent the broader population of external auditors. Future studies may consider probability sampling or a larger and more geographically diverse sample to improve the generalizability of the findings. Third, the study relied on self-reported questionnaire data. Responses may therefore be affected by respondents' perceptions, social desirability, or differences in how respondents interpret questionnaire items. Future research could combine questionnaire data with secondary data, audit-firm information, supervisor evaluations, or other objective measures of audit quality and auditor characteristics. Fourth, the moderation effect of auditor independence was not statistically significant, and the interaction effect had a very small effect size ( $f^2 = 0.005$ ). Although the sample size may limit statistical power to detect interaction effects, the small effect size also indicates that the interaction term's practical contribution was limited in the present model. Future studies may investigate alternative moderators or mediators that could better explain when and how auditor competence contributes to audit quality. Future research could also extend the research model by incorporating factors such as professional ethics, audit experience, professional skepticism, audit tenure, workload, client pressure, organizational culture, or

audit-firm characteristics. Comparative studies involving Big Four and non-Big Four accounting firms may provide additional evidence regarding whether the relationships among auditor competence, auditor independence, and audit quality differ across organizational contexts. Longitudinal research could further examine whether changes in auditor competence and independence over time are associated with changes in audit quality.

## Declarations

**Conflict of Interest:** The authors declare no conflict of interest.

**Funding:** This research received no external funding.

**Data Availability:** The data supporting this study's findings were collected through a structured questionnaire from auditors working in Big Four accounting firms. Because the dataset contains respondent-level information obtained from human participants and may contain potentially identifiable professional information, the complete raw dataset is not publicly available. Aggregated findings and statistical results are presented in the manuscript. Data may be made available in anonymized and aggregated form upon reasonable request to the corresponding author, subject to appropriate ethical and confidentiality considerations.

**Ethical Approval:** This study involved human participants who voluntarily completed an online research questionnaire. Participation was voluntary, and respondents were informed of the research purpose and the confidentiality of their responses. The manuscript reports no personally identifiable information.

**Use of AI Tools:** The authors declare that generative artificial intelligence (AI) tools were not used to generate or determine the substantive content, research analysis, empirical findings, interpretations, or conclusions presented in this manuscript. Any use of generative AI tools was strictly limited to supporting the language-editing process, including improving grammar, sentence structure, clarity, readability, and the manuscript's overall linguistic consistency. These tools did not replace the authors' academic judgment, theoretical reasoning, methodological decisions, statistical analysis, or interpretation of the research findings. The authors independently developed the research framework, collected and analyzed the data, interpreted the empirical results, and formulated the conclusions presented in this manuscript. The authors reviewed and critically evaluated all AI-assisted language revisions to ensure the revised text accurately represented the intended meaning and did not introduce unsupported information, interpretations, or claims. Accordingly, the authors retain full responsibility for the manuscript's originality, integrity, accuracy, validity, and academic quality, as well as for all statements, analyses, findings, and conclusions contained therein.

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