



Impact of Auditor Expertise, Time Pressure, Experience, and Ethics on Audit Quality as Mediating Variable

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

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

1 Introduction

Public trust is the foundation of the public accounting profession. Public accountants are trusted by society to offer unbiased, independent assessments of the financial data that business management presents in financial statements [7]. Public accountants use audits to guarantee the accuracy of financial reports. In order to provide audits that are trustworthy, practical, and credible for stakeholders, accountants must improve their performance in response to the growing demand for professional public accounting services. Adhering to the audit standards set out by the Indonesian Institute of Certified Public Accountants (IAPI) can help auditors become more professional when conducting financial statement audits. General guidelines, fieldwork regulations, and reporting requirements are also part of these standards (SPAP, 2011;150:1). Additionally, honesty, objectivity, competence, due professional care, confidentiality, and professional behavior are all essential ethical standards that auditors must follow. (SPAP, 2011;100).

De Angelo [2] defines audit quality as the probability that an auditor will find and disclose any infractions in a client's accounting system. Auditors need to be knowledgeable and professional in order to spot these infractions. To fulfill their duties in compliance with established protocols, they must possess the general

knowledge and abilities required in the accounting sector. Time restrictions during audits can have a major impact on audit quality. Excessive time constraints may increase productivity, but they may also cause audits to be conducted without rigorous adherence to protocols and preparation. As a result, auditors must finish their work by the deadline that was established with the customer.

The quality of an audit is also greatly influenced by the experience of the auditor. Audit reports from more seasoned auditors are often of higher caliber and more dependability than those from less seasoned auditors. Experience-based knowledge aids auditors in conducting more thorough theoretical and practical problem analyses [10]. To preserve and enhance audit quality, auditors must engage in ongoing skill development. Along with the application of ethics throughout the auditing process, other factors that affect audit quality include experience, time constraints, and competence. High-quality audit results are ensured by auditors following ethical standards.

This study aims to provide valuable insights into the influence of auditor expertise, time pressure, and experience on audit quality, with ethics acting as an intervening variable during the audit of financial statements. Additionally, this research serves as a reference for auditing literature to be utilized by auditors and seeks to expand the understanding of the impact of auditor expertise, time pressure, and experience on audit quality, with ethics serving as a mediating factor in the audit process.

2 Literature Review

2.1 Auditor Expertise on Audit Quality Mediated by Auditor Ethics

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

Earlier studies have investigated how expertise influences audit quality. Research conducted by Febriansyah et al. [3] and Pratiwi & Suryono [8] determined that auditor expertise significantly impacts audit quality. Additional findings from Jones and Kaur [5] and Ahmad et al. [6] indicate that auditor expertise directly contributes to audit quality. However, further studies suggest that auditor ethics can act as an intermediary, reinforcing the connection between auditor expertise and audit quality. For instance, Smith and Smith [11] found that auditors with strong ethical values are more effective in applying their expertise, ensuring that the audit process adheres to high standards of integrity and professional care. The notion that auditor ethics mediates the relationship between auditor competence and audit quality has been consistently supported by prior studies.

2.2 Time Pressure on Audit Quality Mediated by Auditor Ethics

Goal Setting Theory emphasizes the importance of clear and specific goals in achieving desired outcomes. In situations where time pressure affects the audit process, auditors may face a conflict between meeting the set deadlines and ensuring high audit quality. In this situation, ethics acts as a mediator by directing auditors to uphold the audit's main goal, which is to produce an accurate and impartial audit conclusion. Ethics motivates auditors not to sacrifice audit quality for the sake of meeting strict deadlines but rather to remain focused on professional standards and integrity in performing their duties. Thus, ethics serves as a bridge between time pressure and high-quality audit goals, helping auditors navigate challenging situations while maintaining their professional integrity.

The effect of time constraints on audit quality has been examined in earlier research. Research by Anggreni & Rasmini (2017) indicated that time constraints in audit budgets can lead to behaviors that compromise audit quality. Similarly, Zain et al. (2019) found that when auditors experience such pressure, they tend to reduce audit sample sizes and accept lower-quality audit evidence, highlighting the need for improvements in audit procedures. Additionally, the Bédard, Chtourou, and Courteau research [1] offers insightful information about the connection between ethics, audit quality, and time pressure. Their research emphasizes that time constraints often force auditors into a dilemma between meeting deadlines and maintaining audit integrity. Their results do, however, also suggest that auditor ethics may act as a moderating factor, lessening the negative impact of time constraints on audit quality. Despite time restrictions, auditors with high ethical standards are better able to stay focused on important areas of audit quality.

2.3 Auditor Experience on Audit Quality Mediated by Auditor Ethics

Goal Setting Theory posits that clear and specific goal setting can increase individual motivation and performance. In the context of auditing, auditor experience can be considered a factor that influences their goal setting when performing audit tasks. The more experienced an auditor is, the more likely they are to set goals to act ethically and ensure high audit quality. Auditors with extensive experience, who understand the importance of ethics in the audit profession, are more likely to set goals to act in accordance with ethical principles such as integrity, objectivity, and honesty when performing their audit duties. Previous research conducted by Sarca & Rasmini [10] showed that auditor experience positively affects audit quality, as work experience allows auditors to achieve higher quality and makes it easier for them to complete their tasks. The longer an auditor's tenure, the more evident their knowledge and skills become, resulting in better audit quality. Additionally, a study by Pradipta & Budiarta [9] noted that as an auditor's knowledge and skills increase, especially through education, so does the quality of their audits. Furthermore, Jones and Kaur [5] found that auditor expertise directly affects audit quality, but its influence is also mediated by auditor ethics. Similar findings were reported by Ahmad et al. [6], which showed that auditor experience positively impacts their ethics, which in turn enhances audit quality.

3 Research Methodology

The study's population includes all auditors employed in the Inspectorate of Regional Governments at both district and city levels in South Sulawesi Province. The sample consists of 115 auditors from various district and city Inspectorates within the province. The Simple Random Sampling method of probability sampling was used to choose these auditors.

A structured questionnaire created based on the research variables of the study was used to collect data. SPSS software was then used to evaluate the gathered data. Multiple regression analysis was used in the study to analyze the data and look at the relationship between the dependent variable and several independent factors.

4 Results and Discussion

4.1 Research Findings

Statistical descriptions. Table 1 displays the attributes of the participants. With around 64.3 percent of respondents being men and 35.7 percent being women, the percentage of male respondents is larger than that of female respondents. This suggests that male auditors are more commonly assigned tasks that require a high level of precision. Regarding educational qualifications, 67.8 percent of respondents hold a master's degree, 30.4 percent possess a bachelor's degree, and only 1.7 percent have obtained a doctoral degree. The majority of responders (42.6%) are between the ages of 46 and 55, with those between the ages of 36 and 45 coming in second (40%) in terms of age distribution. Additionally, 7% of respondents belong to the 25-35 age group, while 10.4% are over the age of 55. For job classifications, 20% of respondents are designated as first-level expert auditors, 31.3% as junior expert auditors, and 48.7% as mid-level expert auditors.

Table 1. Respondents' Personal Qualities

No.	Characteristics	Criteria	Frequency	Percentage (%)
1.	Gender	Male	74	64.3%
		Female	41	35.7%
Total			115	100%
2.	Age	25 - 35 Years	8	7%
		36 - 45 Years	46	40%
		46 - 55 Years	49	42.6%
		> 55 Years	12	10.4%
Total			115	100%
3.	Education	Bachelor's	35	30.4%
		Master's	78	67.8%

No.	Characteristics	Criteria	Frequency	Percentage (%)
		Doctorate	2	1.7%
Total			115	100%
4.	Position	First-level Expert	23	20%
		Junior Expert	36	31.3%
		Senior Expert	56	48.7%
Total			115	100%

Source: Data processing, 2024

Description of Research Results.

Testing for validity and reliability. The Pearson correlation was used to evaluate the study instrument's validity. The data is deemed legitimate if the Pearson correlation coefficient is higher than the R table value. The R table value for this study is 0.183. The Cronbach's alpha approach was used to test for reliability. A research tool is considered reputable if it yields a Cronbach's alpha value higher than 0.60, according to Ghozali [4]. The table below displays the findings of the validity and reliability tests for each exogenous and endogenous variable.

Table 2. Results of Validity and Reliability Testing

Variable	Indicator	Croanbach's Alpha (>60)	Explanation	Correlation	Explanation
Auditor Expertise	X1.1	0,847	Reliable	0.759	Valid
	X1.2			0.768	Valid
	X1.3			0.838	Valid
	X1.4			0.740	Valid
	X1.5			0.854	Valid
Time Pressure	X2.1	0,833	Reliable	0.665	Valid
	X2.2			0.902	Valid
	X2.3			0.853	Valid
	X2.4			0.785	Valid
	X2.5			0.654	Valid
Auditor Experience	X3.1	0,924	Reliable	0.798	Valid
	X3.2			0.906	Valid
	X3.3			0.880	Valid
	X3.4			0.906	Valid
	X3.5			0.890	Valid
Auditor	Z.1	0.846	Reliable	0.668	Valid

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

Source: Results of SPSS Processing, 2024

According to Table 2, all of the statement items are deemed legitimate as the Pearson correlation values are higher than the R table value of 0.183. Furthermore, every Cronbach's alpha score is higher than 0.60, indicating that the data is reliable.

Traditional testing of assumptions. To make sure the findings were not skewed, traditional assumption tests were carried out prior to the regression model analysis in this investigation. The normality, heteroscedasticity, and multicollinearity tests are among the traditional assumption tests used in this study.

Test of Normalcy. To determine if the study data has a normal distribution, the regression model is subjected to the normality test. The residual data may be regularly distributed if the Asymp. Sig (2-tailed) value is higher than 0.05. Below are the findings from the normalcy test.

Table 3: Test of Normality

		Unstandardized Residual
N		115
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	3.12364683
Most Extreme Differences	Absolute	.069

	Positive	.057
	Negative	.069
Test Statistic		.069
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Source: Results of SPSS Processing, 2024

According to the outcomes shown in the above table. The unstandardized residual value, when examined using the One-Sample Kolmogorov-Smirnov test, produces an Asymp. Sig value of 0.200, which is larger than 0.05, according to the findings shown in the above table. This suggests that the variables are distributed normally.

The test of heteroscedasticity. The purpose of the heteroscedasticity test is to ascertain if the residual variance varies or remains consistent across several observations. Instead of displaying heteroscedasticity, a regression model should ideally display homoscedasticity. The following graphic shows the results of the heteroscedasticity test.

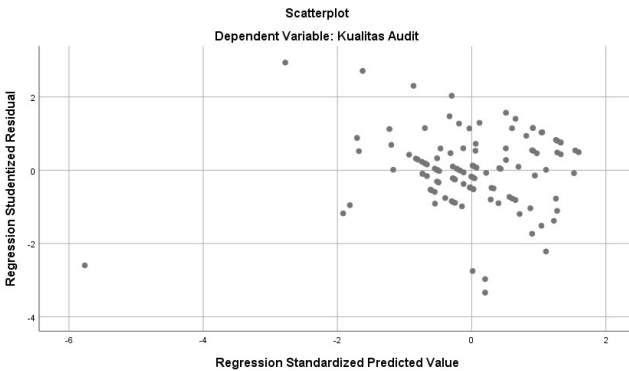


Fig. 1. Heteroskedasticity Test Results

Based on the scatterplot above. Both above and below the 0 value on the Y-axis, the points between SRIED and ZPRED are dispersed randomly and do not create a regular pattern. This implies that heteroscedasticity is not present in the regression model that was employed.

Multicollinearity Test. To determine if there is any connection between the independent variables in the regression model, the multicollinearity test is used. The independent variables in a regression model should not significantly correlate with one another. Tolerance values and the Variance Inflation Factor (VIF) can be used to evaluate the multicollinearity assumption. Multicollinearity is present if the VIF exceeds 10 and the tolerance value is less than 0.10. Multicollinearity should not be evident in a well-designed study. The following table displays the findings of this study's multicollinearity assumption test.

Table 3. Results of Multicollinearity Examination

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

Source: SPSS Processed Results, 2024

Table 4 shows that the Variance Inflation Factor (VIF) value stays below 10 when the tolerance value for the audit quality variable surpasses 0.1. This suggests that there are no multicollinearity problems with the study.

Hypothesis Testing. To evaluate the hypotheses in this study, statistical methods were applied, with all calculations conducted using SPSS software. This study uses a significance threshold of 0.05, or 5%. The following mathematical model is used to evaluate how auditor experience, time pressure, and competence affect audit quality, with auditor ethics acting as an intervening variable:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta (X_1.X_2.X_3) X_4 + \varepsilon \quad (1)$$

The following meanings can be drawn from the aforementioned equation:

- The constant value (α) of 6.804 indicates that audit quality will have a base value of 6.804 if auditor ethics, time pressure, experience, and competence don't vary..
- Assuming time pressure, auditor experience, and auditor ethics are constant, the coefficient (β_1) for auditor expertise is 0.260, meaning that a 1% increase in auditor competence will improve audit quality by 0.260..
- Time pressure's coefficient (β_2) is -0.251, meaning that assuming auditor knowledge, experience, and ethics are the same, a 1% rise in time pressure would result in a 0.251 drop in audit quality.
- The coefficient (β_3) for auditor experience is 0.340, meaning that, under the assumption that other factors (auditor ethics, time pressure, and skill) stay the same, a 1% increase in auditor experience will result in a 0.340 improvement in audit quality.
- If auditor competence, time pressure, and experience stay the same, a 1% A 0.408 boost in auditor ethics will be the outcome improvement in audit quality, according to the coefficient (β_4) for auditor ethics.

Test of the Coefficient of Determination (R²). The determination coefficient (R²) evaluates the way well the prototype accounts for variations in the factor that is dependent. For further clarification, the following table displays the coefficient of determination test findings..

Table 4. Determination Coefficient (R²) Test

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate

1	.702 ^a	.493	.474	3.17993
a. Constant, Auditor Ethics, Auditor Experience, Auditor Expertise, and Time Pressure are predictors.				
b. Audit Quality as a Dependent Variable				

Source: Results of SPSS Processing, 2024

The coefficient of determination (R²) is 0.493, or 49.3%, according to the multiple regression test findings. This indicates that auditor ethics, time pressure, experience, and competence account for 49.3% of the variance in audit quality. Other factors not included in this study are responsible for the remaining 50.7%.

F-Test, or Simultaneous Test

Table 5. F-Test, or Simultaneous Test

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1080.06	4	270.016	26.703	.000 ^b
	Residual	1112.31	110	10.112		
	Total	2192.38	114			

Dependent Variable: Auditor Quality

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

Source: SPSS Processed Results, 2024

The computed F value (F-statistic) is 26.703 based on the preceding table. The computed F value is higher (26.703 > 2.45) than the crucial F table value (F_{table}) of 2.45 at a 5% significance level. These findings suggest that time pressure, auditor experience, auditor ethics, and auditor practice all significantly improve audit quality.

Partial Test (t-Test). To assess each independent variable's unique impact on the dependent variable, the t-test is used. This test aids in figuring out how much of an impact one independent variable may have on the dependent variable. The table that follows displays the t-test findings.

Table 6. Test Partial (t-Test)

Coefficients a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.804	2.707		2.514	.013

Expertise Auditor	.2 60	.144	.160	1. 800	.0 75
Time Pressure	-.2 51	.136	-.109	- 2.115	.2 67
Experience Auditor	.3 40	.123	.206	2. 566	.0 01
Ethics Auditor	.4 08	.279	.480	4. 621	.0 00

a. Audit Quality as a Dependent Variable

Source: Results of SPSS Processing, 2024

a. How Auditor Experience Affects Audit Quality

The t-table value (ttabel) is 1.659, and the estimated t-value (thitung) is 1.800 based on the partial computation of the impact of auditor competence on audit quality. Hypothesis 1 is accepted since it can be inferred that the auditor expertise variable has a positive impact on audit quality because the computed t-value is higher than the t-table value.

b. How Time Pressure Affects Audit Quality

The t-table value (ttabel) is 1.659, and the computed t-value (thitung) is -2.115 based on the partial computation of the impact of time pressure on audit quality. Hypothesis 2 is rejected since the computed t-value is smaller than the t-table value, indicating that the time pressure variable has a detrimental impact on audit quality.

c. How Auditor Experience Affects Audit Quality

The t-table value (ttabel) is 1.659, and the estimated t-value (thitung) is 2.566 based on the partial computation of the impact of auditor experience on audit quality. Hypothesis 3 is accepted as it can be inferred that the auditor experience variable positively affects audit quality because the computed t-value is higher than the t-table value.

d. How Auditor Ethics Affect Audit Quality

The t-table value (ttabel) is 1.659, and the computed t-value (thitung) is 4.621 based on the partial computation of the impact of auditor ethics on audit quality. Hypothesis 4 is accepted since the computed t-value is higher than the t-table value, indicating that the auditor ethics variable improves audit quality.

Mediation Test. The path analysis approach was used in this study to investigate the impact of the mediating (intervening) variable. An extension of multiple regression analysis, path analysis is used to determine causal links between theoretically defined variables. This approach uses a model based on theoretical foundations to assist identify patterns of relationships among three or more variables. [4].

When one variable directly affects another without the use of a third (mediating) variable, this is known as a direct connection. On the other hand, when a third variable mediates the link between two variables, there is an indirect relationship. The standardized values from the independent variable to the mediating variable and from the mediating variable to the dependent variable are multiplied to evaluate this mediation. The acceptance of mediation is confirmed if the path regression coefficient for the indirect impact is higher than that for the direct effect. This implies that the mediating variable strongly explains the dependent variable. On the other hand, mediation is disregarded if the indirect effect is not greater than the direct effect.

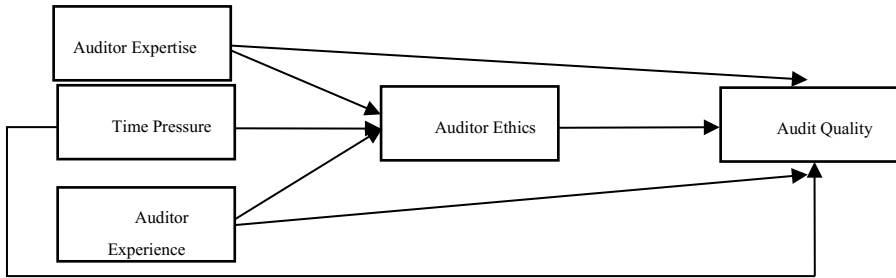


Fig. 2. Research Framework

a. Auditor Ethics Mediates the Impact of Auditor Expertise on Audit Quality

While auditor ethics have an indirect impact of $0.416 \times 0.480 = 0.199$, auditor skill has a direct impact of 0.160 on audit quality. The computation demonstrates that the indirect impact of auditor ethics on audit quality is more than the direct impact of auditor experience. This finding supports Hypothesis 5, which holds that the connection between auditor skill and audit quality is mediated by auditor ethics.

b. How Auditor Ethics Mediate the Impact of Time Pressure on Audit Quality

Time pressure has a direct impact of -0.109 on audit quality, while auditor ethics has an indirect impact of $0.538 \times 0.480 = 0.258$. The computation indicates that the direct impact of time constraint on audit quality is less than the indirect impact of auditor ethics. This finding supports Hypothesis 6, which holds that the connection between time pressure and audit quality is mediated by auditor ethics.

c. How Auditor Ethics Mediate the Impact of Auditor Experience on Audit Quality

While auditor ethics have an indirect influence of $0.477 \times 0.480 = 0.228$, auditor experience has a direct effect of 0.206 on audit quality. According to the computation, the indirect impact of auditor ethics on audit quality outweighs the direct impact of auditor experience. This finding supports Hypothesis 7, which holds that the connection between auditor experience and audit quality is mediated by auditor ethics.

4.2 Discussion

With auditor ethics acting as a mediating variable among auditors employed by the Inspectorate of Regional Governments in South Sulawesi Province, this study examines the effects of auditor experience, time constraint, and competence on audit quality. Hypothesis testing results support the findings of Febriansyah et al. [3] and Pratiwi & Suryono [8] that auditor competence has a beneficial impact on audit quality. This result also supports other studies that showed time constraint had a detrimental impact on audit quality, including those by Primastuti & Suryandari (2014), Ratha & Ramantha (2015), and Maulidawati et al. (2017). Furthermore, the results of Sarca & Rasmini [10] and Pradipta & Budiarta [9] are supported by the beneficial impact that auditor experience has on audit quality.

The study also shows that the connection between audit quality and time pressure is mediated by auditor ethics. In line with other studies by Jones and Kaur [5], Ahmad et al. [6], and Smith & Smith [11], the results indicate that auditor ethics are essential in reducing the detrimental effects of time constraint on audit quality. Furthermore, the relationship between auditor experience and audit quality is mediated by auditor ethics, suggesting that more experienced auditors often possess a deeper comprehension of the ethical standards of their profession. These findings are consistent with research by Ahmad et al. [6] and Jones and Kaur [5].

5 Conclusion

Auditor expertise plays a crucial role in enhancing audit quality. Auditors with strong knowledge of accounting and auditing standards conduct thorough analyses, gather relevant evidence, make data-driven decisions, communicate effectively, maintain independence, and possess an in-depth understanding of the client's industry. These factors ensure that audits are performed accurately and reliably. Skilled auditors can identify key issues and provide assurance regarding the accuracy of financial statements, which is essential for maintaining high audit quality.

However, time pressure can negatively impact audit quality, raising concerns about the reliability of financial information. Auditors facing tight deadlines often have to sacrifice thoroughness and accuracy, leading to less comprehensive analyses, reduced testing, and insufficient time for critical reflections on findings.

Audit quality is positively impacted by the experience of the auditor. Experienced auditors have a deep understanding of business risks, apply audit procedures appropriately, and perform their tasks more efficiently. Their expertise enables them to assess financial information more accurately and detect errors or fraudulent activities with greater precision.

The quality of audits is also greatly influenced by auditor ethics. Ethical auditors act with honesty, fairness, and objectivity, which enhances the effectiveness of audits. Ethical principles help auditors navigate complex situations and foster strong relationships with clients. By adhering to ethical standards, auditors perform their duties with greater diligence and accuracy, ultimately improving audit quality.

Auditor ethics mediates the relationship between auditor expertise and audit quality. Highly skilled auditors are more proficient in identifying risks and errors in financial statements. However, their expertise also reinforces the importance of ethical conduct, including integrity and objectivity. When auditors uphold ethical principles, they are more likely to perform audits with diligence and precision, ensuring the accuracy of financial reports. Therefore, ethics not only stems from expertise but also strengthens the connection between expertise and higher audit quality.

Time pressure's detrimental impacts on audit quality are lessened by auditor ethics. The pressure of strict deadlines can compromise audit thoroughness and scope. In such situations, strong ethical principles ensure that auditors remain committed to integrity, objectivity, and quality, even under time constraints. Ethical auditors adhere

to professional standards and maintain accurate and objective audit opinions despite external pressures.

The connection between audit quality and auditor experience is strengthened by auditor ethics. More experienced auditors tend to have a deeper understanding of ethical principles within the audit profession. This awareness shapes their behavior during audits, leading them to perform their duties more carefully, accurately, and honestly. Ethical awareness ensures that experienced auditors not only exhibit technical competence but also uphold professional ethical standards in their audit practices.

Although extensive research has been conducted on audit quality, studies that examine audit quality from the perspective of auditor behavior, particularly within the Inspectorates in South Sulawesi, remain limited. Future researchers are encouraged to explore additional variables that may further explain factors influencing audit quality. Expanding the study's scope by including respondents beyond auditors in the Inspectorates of South Sulawesi and increasing the sample size could provide new insights and lead to different research outcomes.

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