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Enhancing Audit Quality: The Role of Auditor Competence and Technology Utilization

By

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Abstract

This study explores the impact of auditor competence and the use of technology on audit quality. High-quality audits play a crucial role in sustaining stakeholder confidence, ensuring the reliability of financial statements, and promoting effective corporate governance. Although auditing standards and technologies have advanced, concerns about declining audit quality remain, particularly in Indonesia. Utilizing a quantitative method with Partial Least Squares Structural Equation Modeling (PLS-SEM), this research analyzes responses from 65 auditors working at Public Accounting Firms in Jakarta and Bandung. The results demonstrate that both auditor competence and technology utilization have a significant positive influence on audit quality. Auditor competence enhances audit outcomes by improving technical precision and professional judgment, while technology boosts audit quality by increasing efficiency, accuracy, and data processing capabilities. These findings highlight the importance of integrating both technical expertise and digital proficiency in the auditing profession. The study contributes to the literature by validating a new measurement model and emphasizing the need for comprehensive auditor development. Practically, it suggests that audit firms and regulatory bodies should prioritize continuous professional training and digital innovation. Future studies are encouraged to broaden the sample scope, investigate other contributing factors, and apply mixed-method approaches for more in-depth understanding.

Keywords: *audit quality, auditor competence, technology utilization, PLS-SEM*

INTRODUCTION

Financial statements are a fundamental reference for investors in making decisions, and their quality indicates how well a company adheres to relevant regulations (Marliana & Nurcahya, 2023). Prior to being released, these statements must undergo review by independent auditors from Public Accounting Firms (KAP), who evaluate their compliance with Financial Accounting Standards (SAK) and assess their fairness to ensure the statements provide reliable and valuable information for shareholders and investors (Fauzi et al., 2023).

Public accountants, as independent and objective professionals, provide assurance that financial statements are presented accurately and materially. Consequently, users of financial statements expect reliability from audit results performed by competent and certified auditors (Herwidyawati et al., 2022). Public accountants play a crucial role in enhancing the credibility of financial information and strengthening good corporate governance. Thus, their services are widely utilized by investors, creditors, and governments (Supriyanto et al., 2022). Stakeholders expect auditors to produce high-quality audit reports as a foundation for decision-making, as inappropriate audit opinions can mislead financial statement users (Sari & Kurniawati, 2021).

Quality audits can essentially be achieved when auditors apply auditing standards and principles, maintain independence, comply with regulations, and uphold professional ethics (Dewita & NR, 2023). However, the revelation of various corporate financial scandals globally has sparked controversy, with audit quality identified as a contributing factor to corporate value decline (Hubais et al., 2023). According to Herusetya (2023), audit quality in Indonesia currently faces serious challenges, and the role of external auditors as gatekeepers is critical in preventing financial statement manipulation. For example, Indonesia's Financial Services Authority (OJK, 2023) imposed administrative sanctions in the form of registration suspension on KAP Anderson & Rekan. Additionally, OJK (2023) revoked the registration certificates of three parties: Nunu Nurdiyaman, Jenly Hendrawan, and KAP Kosasih, Nurdiyaman, Mulyadi Tjahjo & Rekan (KNMT). These

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sanctions followed investigations into the AP and KAP providing audit services for the Annual Financial Statements of PT Asuransi Adisarana Wanaartha (Wanaartha Life/WAL) from 2014 to 2019. OJK imposed sanctions because the respective KAP failed to implement quality control standards in audit services, did not detect indications of financial statement manipulation, and lacked the required competence and knowledge as a Public Accountant serving the financial sector (OJK, 2023). Furthermore, Herusetya (2023) states that such cases indicate a decline in audit quality in Indonesia.

Toharudin (2023) highlights that in an era where transparency and accountability are increasingly emphasized, enhancing the quality of human resources is essential to uphold national accounting standards and regulations. This improvement should involve not only the development of new professionals but also the active role of educators and academics in research and scientific advancement to inform government policies. This perspective is supported by Saifudin et al. (2022), who found that auditor competence has a positive effect on audit quality—higher competence leads to better audit outcomes. However, this relationship is still debated, as a study by Wati et al. (2024) reported different findings, indicating that auditor competence does not significantly impact audit quality.

On the other hand, with evolving business environments and accounting practices, auditors must continuously enhance their skills and adapt to current auditing standards and technologies (Judijanto, 2024). Purwanto (2024) states that in the digital era, industries continuously adapt to technology to improve efficiency and effectiveness. The audit sector is undergoing significant transformation through cloud-based global audit platforms, enabling real-time updates and making audits more efficient, transparent, and accurate. This aligns with findings by Judijanto (2024), indicating that audit technology adoption has a positive and significant effect on audit effectiveness, as advanced tools enhance efficiency and accuracy.

Based on these phenomena, this study's novelty lies in its distinction from prior research, such as Qader & Cek (2024), which focused solely on blockchain and artificial intelligence Cisadani & Wijaya (2022), centered on professional skepticism and auditor competence and Prabowo & Suhartini (2021), examining independence, integrity, and E-Audit.

Additionally, the novelty of this study lies in its self-developed questionnaire. The instrument was designed through an in-depth approach by deconstructing each variable into dimensions, indicators, and research statements. This resulted in a relevant, measurable, and contextually aligned instrument.

LITERATURE REVIEW

Audit Quality

Audit quality reflects an auditor's ability to identify violations within a client's accounting system during a financial statement audit and report these findings in the audit report, adhering to applicable ethical codes and auditing standards (Novaldi et al., 2023). It refers to the probability that an auditor will both detect and report violations in the audited company's accounting system. The likelihood of identifying violations depends on the auditor's professional competence, while their independence influences the decision to report such violations. Consequently, audit quality should be measured primarily through the quality of the auditor's work (Fauzi et al., 2023). The objective of audit quality is to enhance the performance of financial statement audits, making them more useful to financial statement users while strengthening their credibility. This ensures that the information presented particularly for investors is more reliable and helps mitigate risks associated with the accuracy of accounting information (Alecya & Pangaribuan, 2022).

Alsughayer (2021) contends that high-quality audits can only be achieved by teams possessing requisite knowledge, skills, and experience while strictly adhering to professional ethics, regulations, and audit procedures; consequently, audit firms bear significant responsibility in implementing robust quality control procedures to evaluate their teams and audit processes, thereby identifying and remediating deficiencies that may compromise audit quality. Conversely, Dewita & NR (2023) assert that effective audit quality fundamentally requires auditors to apply established auditing standards and principles, demonstrate complete independence, maintain regulatory compliance, and uphold professional codes of ethics.

Auditor Competence

Competence is defined as the characteristics appropriately and consistently applied by individuals to achieve more effective and efficient performance, encompassing knowledge, skills, mindset, social motives, self-concept attributes, and cognitive approaches (Ismanidar, 2022). It refers to the knowledge, skills, or abilities demonstrated by an individual (Susanto, 2024)

Within auditing, auditor competence necessitates that professionals execute services with due care, expertise, and diligence while maintaining current knowledge and skills. This ensures clients or employers receive services aligned with the latest developments in practice, legislation, and techniques. Such competence further empowers auditors to resolve potential challenges encountered during engagements (Muhidin & Arigawati, 2023). Auditor competence specifically denotes the ability to apply knowledge and experience in conducting audits through a diligent, intuitive, and objective approach (Susanto et al., 2020). It comprises an individual's capacity to develop technical knowledge, specialized expertise, and an understanding of audited entities' processes and capabilities (Susanto, 2024).

Technology Utilization

Information technology constitutes a critical element in modern life due to its capacity to manage and distribute information efficiently and effectively across business, governance, education, healthcare, and other sectors (Apriadi et al., 2024). Technological advancements have revolutionized auditing by enabling more efficient and accurate evaluations through software tools, data analytics,

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and automation (Judijanto, 2024). Auditors may leverage information technology within audit procedures particularly for managing data related to audited information systems where technological proficiency and understanding of information controls facilitate financial statement evaluations and overcome operational barriers (Febriantoko, 2024). Rapid technological progress has ushered auditing into a transformative era: Audit 4.0. This paradigm integrates artificial intelligence, big data analytics, and blockchain technology to establish more dynamic and efficient audit methodologies (Gaffar & Gaffar, 2024).

Hypothesis

H1: Auditor competence has a positive effect on audit quality.

The competence of an auditor plays a crucial role in enhancing audit quality, as it ensures the auditor possesses the necessary knowledge, abilities, and skills to perform audits accurately and professionally (Dwi et al., 2024). If auditor competence increases, their ability to detect fraud will also improve (Kartim & Sutisman, 2022). Research by Novaldi et al. (2023) demonstrates that competence has a significant influence on audit quality. This finding aligns with studies by Mohsin et al. (2023), Fauzi et al. (2023), and Lenggono (2022), all of which state that auditor competence positively affects audit quality.

Public Accounting Firms (PAFs) with a higher number of professional staff produce better audit quality, particularly during the busy season compared to off-season audits, underscoring the importance of qualified human resource availability for audit quality (Nagy et al., 2023). Auditors must possess high expertise in performing their duties. As professionals, auditors must continually update their knowledge and understand the latest developments in applicable rules and regulations within their field, since greater auditor competence leads to better audit quality (Nur Aprilia & Hidayah, 2023).

H2: Technology utilization has a positive effect on audit quality.

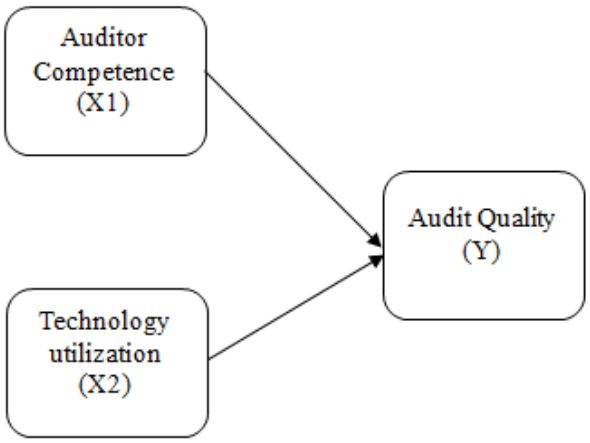
The integration of technology into the audit process is essential for enhancing the effectiveness of fraud detection, enabling auditors to utilize advanced tools and methods to strengthen audit capabilities, accelerate procedures, and improve the accuracy of findings (Susanto, 2024). The application of data analytics improves audit quality by offering deeper insights into client processes and allowing auditors to build databases containing knowledge from each engagement, which can be reused in subsequent years (Hezam et al., 2023). Through big data analytics, auditors can also compare clients' financial data against benchmarks and expectation models to identify potential inconsistencies (De Santis & D'Onza, 2020).

A study by Abdelwahed et al. (2024) found a positive and significant relationship between big data analytics and audit quality. This is consistent with findings by Putra et al. (2023), which concluded that the use of big data analytics has a positive and significant impact on audit quality indicating that the more extensively big data analytics is utilized, the higher the resulting audit quality. Furthermore, the implementation of artificial intelligence (AI) enables public accounting firms and auditors to collect and process data and audit reviews across the entire population of audited entities, significantly increasing audit efficiency and effectiveness (Hu et al., 2021).

AI adoption has contributed to improvements in audit quality by helping ensure that audit processes are completed on time, accurately, and comprehensively (Noordin et al., 2022). According to Law and Shen (2024), AI technology can assist audit firms in identifying previously undetected risks, such as internal control weaknesses and going concern risks. Moreover, greater access to non-auditor specialists through AI integration can also enhance audit quality. Research conducted by Fedyk et al. (2022) reported a positive impact of AI on both audit quality and efficiency. Similarly, a study by Albawwat and Frijat (2021) found that auditors perceive all types of AI as significantly contributing to audit quality, with assisted AI systems having the highest contribution, followed by augmented AI systems.

Framework

Figure 1. Conceptual Model.



Source:created by authors

METHODOLOGY

Research design

This study employs a quantitative research methodology. Quantitative research is an approach that relies on precise measurement, calculation, formulas, and numerical data to organize experiments, develop hypotheses, implement procedures, analyze data, and draw conclusions (Abdillah et al., 2024). According to Hidayat et al. (2024), quantitative research focuses on objective measurement and statistical analysis of data collected through surveys, questionnaires, or experiments. It aims to test hypotheses or theories by analyzing relationships between variables, using numerical data and statistical techniques to generalize findings from a representative sample.

Sample method and sample size

This study employs a non-probability sampling method, specifically purposive sampling. According to Cohen's statistical analysis table, a minimum sample size of 59

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auditors is required for 3 constructs with a 5% significance level and a minimum R^2 value of 0.25 (Musyaffi et al., 2022). In this method, researchers deliberately select sample members based on specific characteristics or research objectives. This technique is typically used when targeting specific subgroups within a population for analysis (Triansyah et al., 2023). The sample selection criterion was respondents with a minimum of 3 years of work experien.

Data Analysis Technique

This study employs Partial Least Squares Structural Equation Modeling (PLS-SEM) with the help of the Smart PLS program (Version 3.0) through several stages of analysis. According to Hair et al. (2010) as cited in Jaya (2024), SEM is a multivariate statistical technique integrating factor analysis and path analysis to examine structural relationships between variables. PLS-SEM enables researchers to test models containing both latent variables (unobservable constructs) and measured variables through causal pathways.

The selection of PLS is justified by its minimal requirements for sample size and distributional assumptions of residuals, making it suitable for this research context (Evi & Rachbini, 2023).

RESULT ANALYSIS

Data were gathered from 65 professional auditors based in Public Accounting Firms across two of Indonesia's key metropolitan areas Bandung and Jakarta. The analytical process employed SmartPLS 3 to ensure robust and comprehensive results

Outer Model Evaluation

Validity Test

The validity of the indicators measured in the questionnaire can be seen with convergent validity through the outer loading or loading factor values on endogenous and exogenous variables. In research models that have been relatively widely studied, the recommended value for convergent validity is >0.7, while for newly developed research models the value can be tolerated up to 0.5 (Wati, 2018).

Table 1. Outer Loading

Variable	AC	TU	AI	AQ
AC.1	0,960			
AC.2	0,843			
AC.3	0,893			
AC.4	9,965			
TU.1		0,755		
TU.2		0,857		
TU.3		0,904		
TU.4		0,904		
AQ.1				0,950
AQ.2				0,925
AQ.3				0,942
AQ.4				0,957

Source: SmartPLS3

Based on the results of the convergent validity test, the outer loadings value for the variables of auditor competence, technology utilization and audit quality is > 0.7, so that all indicators are stated to have high validity.

Discriminant Validity

Discriminant validity assessment ensures that latent variables are unique and distinct from other variables measured using the research indicators. Discriminant validity is established when the Average Variance Extracted (AVE) exceeds 0.50 (Sekaran & Bougie, 2016). The discriminant validity test results are presented in table:

Table 2. Average Variance Extracted (AVE)

Variable	Average Variance Extracted (AVE)
Auditor Competence	0,840
Technology Utilization	0,735
Audit Quality	0,891

Source: SmartPLS3

As presented in the table above, all constructs in the model demonstrate AVE values well above the minimum threshold of 0.50. The construct Audit Quality exhibits the highest AVE value of 0.891, indicating that 89.1% of the variance in its indicators is captured by the latent variable. Similarly, Auditor Competence has an AVE value of 0.840, which also reflects strong convergent validity. The constructs Technology Utilization yield AVE values of 0.735 are acceptable and indicate that a substantial portion of the variance in their indicators is accounted for.

Based on these results, it can be concluded that all latent constructs in this study meet the criteria for convergent validity, ensuring that the indicators reliably measure their respective theoretical concepts.

Reliability Test

The measure for measuring the reliability of an indicator is using composite reliability and Cronbach alpha values. The composite reliability value is expected to be at least 0.7 (Sarstedt et al, 2021). Meanwhile, the Cronbach alpha value of each indicator to measure internal consistency is at least 0.7.

Table 3. Cronbach's Alpha & Composite Reliability

Variable	Cronbach's alpha	Composite reliability
Auditor Competence	0,891	0,854
Technology Utilization	0,888	0,867
Audit Quality	0,865	0,970

Source: SmartPLS3

The results of the construct reliability assessment using Cronbach's Alpha and Composite Reliability indicate that all variables in the model demonstrate strong internal consistency. Specifically, Auditor Competence shows a

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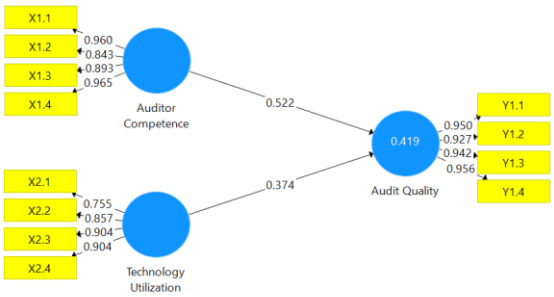
Cronbach's Alpha of 0.937 and a Composite Reliability of 0.954, suggesting excellent reliability and internal consistency among its indicators. Similarly, Technology Utilization yields a Cronbach's Alpha of 0.879 and a Composite Reliability of 0.917, indicating that the construct is reliably measured. Lastly, Audit Quality presents the highest reliability values, with a Cronbach's Alpha of 0.959 and a Composite Reliability of 0.970, confirming that its indicators are highly consistent in capturing the construct. These results collectively confirm that all constructs in the model meet the criteria for construct reliability, supporting the robustness of the measurement model used in this study.

Inner Model Evaluation

Figure2. Complete Model Path Diagram (For Inner Model).



Source: SmartPLS3

The R-Square Value

Table 4. R Square

	R Square	R Square Adjusted
Audit Quality	0,419	0,399

Source: SmartPLS3

The analysis yielded an R Square value of 0.419 and an Adjusted R Square of 0.399 for the dependent variable, Audit Quality. These figures indicate that auditor competence and technology utilization together explain 41.9% of the variation in audit quality. The Adjusted R Square value of 39.9% accounts for the number of predictors and sample size, offering a more conservative and accurate assessment of the model's explanatory power. Therefore, the research model demonstrates a fairly strong ability to explain audit quality based on these two factors. However, approximately 60% of the variation in audit quality is influenced by other variables outside the model, such as company policies, organizational culture, time constraints, or additional external factors.

Hypothesis Testing

Table 5: Bootstrapping Test Results

	Original Sample (O)	T Statistics	P Values	Information
Auditor Competency → Audit Quality	0.522	4.312	0.000	Significant
Technology Utilization → Audit Quality	0.374	3.458	0.001	Significant

Source: SmartPLS3

Based on the results of hypothesis testing using the bootstrapping method on SmartPLS 3, it was found that auditor competence has a positive and significant effect on audit quality with an original sample value of 0.522, a t-statistic value of 4.312, and a p-value of 0.000. This shows that the higher the auditor's competence, the better the audit quality produced. In addition, the use of technology also has a positive and significant effect on audit quality with an original sample value of 0.374, a t-statistic value of 3.458, and a p-value of 0.001. This means that the more optimal the use of technology in the audit process, the better the audit quality will be. Overall, these results confirm that auditor competence and technology utilization play an important role in improving audit quality, so organizations need to continue to encourage increased auditor capabilities and maximize the use of technology in audit implementation.

DISCUSSION

The Influence of Auditor Competence on Audit Quality

Hypothesis 1 (H1) proposed that auditor competency has a positive effect on audit quality. The results of the study show that auditor competence has a positive and significant influence on audit quality, with a coefficient of 0.522 and a p-value of 0.000. This means that better auditor competence directly improves the resulting audit quality. This finding is consistent with auditing theory, which states that auditors who possess adequate knowledge, skills, experience, and professional attitudes are able to carry out audit procedures more effectively and efficiently. Auditor competence includes the ability to understand auditing standards, regulations, evidence testing procedures, and accurate risk assessments.

Auditors with strong competence are better equipped to conduct comprehensive evaluations of financial statements, identify potential material misstatements, and provide accurate and relevant recommendations to clients. This capability not only enhances stakeholder confidence in the audit results but also directly contributes to higher audit quality. Auditor competence plays a critical role in ensuring that audits are performed with due professional care, technical precision, and sound judgment factors that are essential for producing reliable audit outcomes.

These results also strengthen previous research findings which state that highly competent auditors are able to deliver audits that are more independent, objective, and value-added. Therefore, audit organizations need to ensure that training programs, certifications, and continuous competence development for auditors are implemented in a sustainable

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manner to maintain audit quality and address the increasingly complex challenges of the business environment.

The influence of technology utilization on audit quality

Hypothesis 2 (H2) proposed that technology utilization positively impacts audit quality. The findings confirm this, showing a significant positive effect with a path coefficient of 0.374 and a p-value of 0.001. This suggests that increased use of technology during the audit process leads to better audit quality. In contemporary auditing practices, technology is vital for enabling efficient data analysis, increasing the accuracy of audit evidence, and streamlining audit procedures.

The use of advanced audit technologies such as data analytics tools, audit software, and computer-assisted audit techniques (CAATs) enables auditors to perform more comprehensive testing, detect anomalies, and assess risks more effectively. This technological support allows auditors to focus more on critical areas and make better professional judgments, which leads to higher-quality audit results.

Furthermore, the adoption of technology can help reduce human errors, speed up data processing, and improve documentation and reporting practices. These benefits ultimately strengthen stakeholder trust in audit outcomes.

Therefore, organizations are encouraged to continue investing in technological infrastructure and providing adequate training for auditors to ensure that technological tools can be fully utilized to improve audit quality and adapt to the increasingly complex business and regulatory environments.

Conclusion

Based on the results of data analysis and hypothesis testing, several conclusions can be drawn regarding the influence of auditor competence and technology utilization on audit quality. These conclusions are explained as follows:

1. Auditor competence has a positive and significant influence on audit quality. Auditors who possess sufficient knowledge, skills, experience, and professional attitudes are better able to carry out audit procedures effectively and efficiently. The study results show that higher levels of auditor competence increase audit quality, as competent auditors can more accurately assess risks, detect material misstatements, and provide relevant and reliable audit opinions.
2. Technology utilization shows a positive and significant impact on audit quality. The integration of advanced technologies in auditing such as data analytics and computer-assisted audit tools enables auditors to conduct more in-depth analyses, detect irregularities, and handle data with greater speed and precision. These technological capabilities enhance both the efficiency and effectiveness of the audit process, leading to improved audit quality and increased stakeholder confidence. Overal, the study confirms that strengthening auditor competence and maximizing the use of technology are both crucial strategies for improving audit quality in today's dynamic and complex business environment.

Limitations

Despite offering valuable insights, this study has several limitations:

1. Self-Reported Responses: Relying on questionnaires may lead to response bias, particularly in self-evaluations of competence, as participants might overestimate or misrepresent their abilities.
2. Focus on Perceptions: The study measures perceived audit quality rather than actual audit outcomes or performance metrics, which could differ.

Further Research

To build upon this study, future researchers are encouraged to:

1. Use Longitudinal Methods: Apply a longitudinal research design to track changes and developments in auditor behavior and audit quality over time.
2. Include Additional Variables: Examine other factors that may influence audit quality, such as organizational culture, audit firm size, workload pressure, or client complexity.
3. Employ Mixed Methods: Combine quantitative analysis with qualitative approaches (e.g., interviews or case studies) to gain deeper insights into ethical dilemmas and technology adoption challenges in auditing.

Implication

Theoretical Implications

This research adds to the existing body of knowledge by emphasizing the crucial impact of auditor competence and the use of technology in improving audit quality. It also confirms the validity of the proposed conceptual model through the use of a newly developed measurement tool, providing a solid basis for future studies on auditor behavior and performance. The results align with established theories on ethics and professional competence, while also underscoring the increasing relevance of digital technologies in modern auditing practices.

Practical Implications

1. For Audit Firms: Emphasize ethical training and internal control mechanisms to strengthen auditor integrity. Continuous professional development is also essential to maintain high auditor competence.
2. For Regulators: Enhance oversight and update certification standards to ensure auditors are both technically competent and ethically grounded.
3. For Audit Technology Adoption: Invest in digital infrastructure and auditor training to fully leverage technology's potential in improving audit accuracy and efficiency.

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