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The Influence of Auditor Ethics, Competence and Experience on Audit Quality (in Public Accounting Firm (KAP) in West Java)

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Abstract
Audit quality is an important issue due to the increasing number of audit failures and violations of professional standards, which have reduced public trust in the public accounting profession. Therefore, auditors are required to possess professional ethics, adequate competence, and sufficient work experience to produce high-quality audits. The purpose of this research is to investigate how audit quality at KAP in West Java is impacted by auditor ethics, competence, and job experience. This research employed a quantitative method with a survey approach. Primary data were collected through questionnaires distributed to auditors working at Public Accounting Firms in West Java. The sample consisted of 45 auditors selected using a purposive sampling technique. The data were analyzed using descriptive statistical analysis, multiple linear regression analysis, coefficient of determination (R^2), partial test (t-test), and simultaneous test (F-test) with the assistance of IBM SPSS Statistics version 29. The results indicate that auditor ethics and auditor work experience have a positive and significant effect on audit quality, whereas auditor competence does not have a significant effect on audit quality. Simultaneously, auditor ethics, auditor competence, and auditor work experience significantly affect audit quality. These findings imply that improving audit quality requires not only technical competence but also strong professional ethics and sufficient audit experience.

INTRODUCTION

A key concern in accounting and finance is audit quality, which reflects the degree to which an auditor can report significant problems or financial statement misstatements. The likelihood that the auditor will find and identify infractions in the client's accounting system, assuring the audited financial statements' credibility for stakeholders, is known as audit quality. Based on DeAngelo (1981), The likelihood of the auditor finding infractions in the client's accounting system and the auditor's readiness to disclose such infractions together make up audit quality. High-quality audited financial statements provide stakeholders with assurance that the financial information presented is reliable for decision-making (Febriyanti & Rahayu 2022)

This research uses Attribution Theory as its theoretical foundation. Attribution theory explains that individual behavior is influenced by both internal and external factors. In the context of the audit profession, internal factors such as ethics, competence, and experience are key determinants of good audit quality. Auditors with adequate professional ethics, competence, and experience are better able to perform audit procedures objectively, independently, and professionally

Regulatoryly, audit quality in Indonesia is governed by SPAP issued by the Indonesian IAPI. In every audit assignment, the SPAP stresses that auditors must be professionally competent, remain independent, and follow a code of ethics. Furthermore, the Financial Services Authority

(OJK) regulates Accounting firms are very good at helping with financial services activities. The accountants who work for these firms are also very good at this kind of work., requiring auditors to produce high-quality and reliable audits (OJK, 2023).

Audit quality is still a regulatory problem, as seen by recent years. The Financial Services Authority (OJK) imposed sanctions on many public accountants and accounting companies in 2024. Regarding breaches of audits. Furthermore, the PT Indofarma Tbk case revealed indications of fraud in financial statements that previously received an audit opinion, raising concerns about the quality of auditors' audits (CNBC Indonesia, 2024). Additionally, throughout 2024–2025, PPPK documented a number of penalties imposed on public accountants for transgressing professional norms and the professional code of conduct (Ministry of Finance of the Republic of Indonesia, 2025; Niaga Asia, 2025).

According to attribution theory, auditor ethics, competence, and work experience are internal auditor qualities that may have an impact on audit quality. Prior studies have produced contradictory findings, Marviyandi (2024) Ifanda & Syaiful (2024), and Anjani et al.(2024), showing different results, suggesting a research gap that requires further investigation. Other studies have shown that auditor independence and competence significantly influence audit quality. Task complexity also impacts audit quality, with higher complexity potentially lowering audit quality. Simultaneously, these three variables influence audit quality (Nurbaiti & Prakasa 2022). Additionally, audit fees and integrity have little bearing on audit quality, but auditor independence, expertise, and specialty do (Meideni & Dinata 2024). Additional study demonstrates that audit quality is favorably impacted by audit costs and client business size, while audit delay has no effect (Azzam & Farida 2024). According to Pratomo et al. (2023), audit quality is the auditor's ability to detect and report irregularities in a client's accounting system, a capability influenced by the auditor's competence and independence. Furthermore, Pratomo & Wibowo (2024) state that audit quality plays a role in enhancing the credibility of financial statements and can influence corporate behavior, including practices related to tax aggressiveness

This study attempts to examine the impact of auditor ethics, auditor competence, and auditor work experience on audit quality in public accounting firms in West Java Province based on these phenomena, theories, legislation, and prior research results. It is anticipated that this study would provide empirical proof of the variables affecting audit quality and help public accounting firms enhance auditor professionalism and audit quality.

METHODS

In order to investigate the effects of auditor ethics, auditor competence, and auditor work experience on KAP in West Java Province, this study uses a numerical approach with a questionnaire method. The data used is original data collected by means of survey distribution. to the West Java Province's KAP auditors. Purposive sampling was utilized as a sample approach based on the requirements of auditors who are willing to participate in research and have expertise with audit assignments. 45 auditors were selected as study participants based on these criteria. Measurement of each variable uses a five-point Likert scale, namely a score of 1 (strongly disagree) to a score of 5 (strongly agree). Data processing was carried out using IBM SPSS Statistics version 29.

Variable Operational Definition

Three independent variables and one dependent variable are the components examined in this study. The quality of the audit is the dependent variable in this study, whereas the auditor's competence, experience, and ethics are the independent factors. The practical definitions for each variable are outlined as follows:

1. Dependent Variable

This study uses Total count of audit projects. process in accordance with Public Accounting Professional Standards (SPAP), detect material misstatements, and report audit results objectively and independently. Audit quality measurement refers to indicators developed by , namely:

- Compliance of audit implementation with SPAP;
- Ability to detect material misstatements;
- Adequacy audit evidence ;
- Accuracy delivery audit report ;
- Objectivity in reporting audit results .

Answer Items	**Score**
Strongly Disagree (STS)	1
Disagree (TS)	2
Neutral (N)	3
Agree (S)	4
Strongly Agree (SS)	5

1. Independent Variables

a. Auditor Ethics

uphold professional ethics will maintain integrity, objectivity, confidentiality, professional competence, and professional behavior, thereby producing quality audits (Sulfie et al. 2024)

- Integrity ;
- Objectivity ;
- Confidentiality ;
- Competence professional ;
- Professional behavior

Answer Items	**Score**
Strongly Disagree (STS)	1
Disagree (TS)	2
Neutral (N)	3
Agree (S)	4
Strongly Agree (SS)	5

b. Auditor Competence

Auditor competence is the Total count of audit projects. process in accordance with professional standards. Auditors with high competence will be more effective in detecting material misstatements and providing appropriate audit opinions (Marviyandi 2024)

Indicators Auditor competencies include :

- Knowledge ;
- Skill technical ;
- Education;
- Training ;
- Ability professional

Answer Items	Score
Strongly Disagree (STS)	1
Disagree (TS)	2
Neutral (N)	3
Agree (S)	4
Strongly Agree (SS)	5

c. Auditor Work Experience

Auditors with longer work experience tend to have better professional judgment than those with limited experience (Listyowati & Hendra 2024)
experience Auditor work includes :

- Durations of employment in the auditing field;
- Total count of audit projects.
- Ability finish audit issues ;
- Experience in taking audit decisions

Answer Items	Score
Strongly Disagree (STS)	1
Disagree (TS)	2
Neutral (N)	3
Agree (S)	4
Strongly Agree (SS)	5

Hypothesis Testing

The study used IBM SPSS Statistics version 29 to examine the impact of auditor job experience, competence, and ethics on audit quality. The research instrument was first evaluated using validity and reliability tests to make sure each statement could accurately assess the study variables before hypothesis testing. accurately and consistently. Next, classical assumption tests were conducted, including normality tests, multicollinearity tests, and heteroscedasticity tests, to ensure that the regression model met the basic assumptions so that the analysis results were reliable and did not produce biased estimates.

Multiple linear regression analysis was used for hypothesis testing once all presumptions were satisfied in order to determine how the independent factors affected the dependent variable. Because the research included several independent variables, this approach was used, namely auditor ethics (EA), auditor competence (AC), and auditor work experience (AWE), which were suspected of influencing audit quality (AQ). Additionally, a simultaneous test (F-test) was used to ascertain the influence of auditor ethics, auditor competence, and auditor work experience collectively on audit quality, while a partial t-test is utilized to assess the degree to which each independent variable has an impact on audit quality separately. Additionally, the coefficient of determination (R2) was used to evaluate how well the independent variables could explain variations, with the remaining portion being explained by variables not included in the study model. All testing done with level significance by 5% ($\alpha = 0.05$).

RESULTS AND DISCUSSION

Descriptive Statistical Analysis

We looked at statistics to understand the data conducted to This gives us an idea of what the data looks like and distribution of the research variables. For every variable, the analysis covers the mean, standard deviation, maximum value, and minimum value. The factors examined in this research were Audit Ethics (AE), Audit Competence (AC), Audit Work Experience (AWE), and Audit Quality (AQ). Table 1 presents the analysis of the basic statistics findings.

Table 1
Descriptive Statistics

	N	Range	Minimum	Maximum	Mean		Standard Deviation
	Statistics	Statistics	Statistics	Statistics	Statistics	Std. Error	Statistics
EA	45	10.00	40.00	50.00	46,8889	0.51367	3.44583
AC	45	11.00	39.00	50.00	46,0889	0.59017	3.95901
AWE	45	17.00	33.00	50.00	42,5556	0.70249	4.71244
AQ	45	12.00	38.00	50.00	44,9556	0.59709	4,00543

According to the data, the average value of the auditor ethics variable is 46.89, the auditor competence variable is 46.08, the auditor work experience variable is 42.56, and the audit quality variable is 44.96. All of the characteristics are generally in the high range, meaning that the auditors at KAP in West Java perform audit jobs with a high degree of ethics, competence, work experience, and audit quality.

Furthermore, the relatively small standard deviation values for each variable indicate that the distribution of respondent data tends to be homogeneous, particularly for the variables of auditor ethics and competence. Meanwhile, the work experience variable has slightly higher variation than the other variables, indicating differences in experience levels among auditors. Overall, however, these results indicate that the research variables are in a good condition and are quite consistent across respondents.

Hypothesis Testing Results

The results of the analysis indicate that this study employs multiple linear regression analysis to examine the effect of Auditor Ethics (EA), Auditor Competence (KOMA), and Auditor Work Experience (PA) on Audit Quality (AQ). The analysis was conducted using data collected from 45 auditors working at KAP in West Java through a purposive sampling technique. The t-test is one tool used in hypothesis assessment to look into The coefficient of determination (R^2) measures how well the regression model explains the data, the F-test measures the combined impact of all independent variables, and each independent variable influences the result independently. SPSS was used for the data analysis.

Table 2
T-test, F-test, and R^2 Test

Coefficients

Model	Unstandardized Coefficients			Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	6,320	5,987		1,056	.297		
	EA	.829	.201	.713	4.128	.000	.374	2,675
	air conditioning	-.296	.173	-.293	-1,714	.094	.382	2,616
	AWE	.316	.100	.371	3157	.003	.806	1,240

ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	383,183	3	127,728	16,227	.000 b
	Residual	322,728	41	7,871		
	Total	705,911	44			

a. Dependent Variable: AQ

b. Predictors: (Constant), EA, AC,AWE

Model Summary b

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.737 a	0.543	0.509	2,80560

a. Predictors: (Constant), EA, AC,AWE
b. Dependent Variable: AQ

According to Table 2, the t-test findings show that Auditor Ethics (EA) has a positive and significant impact on Audit Quality (AQ) with a regression coefficient of 0.829 and a significance value of 0.000 (< 0.05). As a result, the first hypothesis (H1) is approved. In contrast, Auditor Competence (AC) does not significantly affect Audit Quality, as seen by its regression coefficient of −0.296 and significant value of 0.094 (> 0.05). Thus, the second hypothesis (H2) is rejected. Additionally, Auditor Work Experience (AWE) has a positive and substantial impact on Audit Quality, as shown by the regression coefficient of 0.316 and the significance value of 0.003 (< 0.05). Consequently, the third hypothesis (H3) is approved.

The F-test findings are rather intriguing. With an F-statistic of 16.227 and a significance value of 0.000, which is less than 0.05, they demonstrate that auditor ethics, competence, and work experience all significantly affect audit quality. Furthermore, the Adjusted R2 value of 0.509 indicates that auditor ethics, competence, and work experience account for 50.9% of the variations in audit quality, whereas 49.1% is attributable to The auditor's skill affects elements that our study model did not account for.

Discussion

The Influence of Auditor Ethics, Auditor Competence, and Auditor Work Experience on Audit Quality

The simultaneous test (F-test) revealed that auditor ethics, auditor competence, and auditor experience all had a substantial impact on audit quality, according to the findings of our hypothesis. These findings show that variations in audit quality generated by auditors at KAP in West Java may be explained by the three independent variables taken together. Therefore, the interaction between auditor ethics, auditor competence, and auditor experience in conducting the audit process determines audit quality rather than any one aspect alone. The findings of the simultaneous test demonstrated that the presence of auditor competence still contributed when assessed in conjunction with auditor ethics and auditor experience, even if the partial test of auditor competence did not indicate a significant impact.

to the phenomena described in Chapter I, the results of this study are relevant to the case of PT Indofarma Tbk, which indicated *fraud* after the financial statements received a fair opinion from an independent auditor. Furthermore, the sanctions imposed by the Center for Financial Professional Development (PPPK) on a number of Public Accountants due to violations of professional standards and codes of ethics also indicate that audit quality remains a concern for regulators. A number of infractions, including poor audit documentation, a failure to gather adequate and relevant audit evidence, and transgressions of professional standards, show that professional ethics, technical proficiency, and auditor experience all work together to determine audit quality. Consequently, this phenomena validates the study's conclusions, which indicate that enhancing audit quality necessitates a blend of complimentary elements.

The study's findings are consistent with Heider's (1958) Attribution Theory, which explains how both internal and external variables affect an individual's behavior. According to this research, auditor ethics, auditor competence, and auditor experience are internal characteristics that affect how auditors perform their professional responsibilities. It will be easier for auditors to conduct audit processes in accordance with standards, utilize professional judgment properly, and provide high-quality audit reports if they have strong professional ethics and are backed by sufficient skill and experience. The notion of audit quality put out by supports the study's findings as well DeAngelo (1981), It claims that the auditor's capacity to identify serious misstatements and their willingness to disclose them define the audit's quality. To achieve this ability, auditors require a combination of technical competence, experience in handling various audit assignments, and professional ethics that serve as the basis for maintaining independence and objectivity throughout the audit process.

The results of this study align with those of Susanna salim et al.(2022) stated that auditor ethics, auditor competence, and auditor experience simultaneously significantly influence audit quality. This study explains that these three variables complement each other in supporting auditors in producing audits that comply with professional standards. These results are also consistent with those of Alsaeedi & Kamyabi's (2023), who shown that a variety of auditor attributes, including as skill, experience, and adherence to professional ethics, affect audit quality. These comparable findings show that audit quality is not just impacted by a single variable acting alone, but rather is the outcome of the interaction of several internal auditor parameters.

Furthermore, research by Puspaningsih & Larasati (2024) shows how a number of interconnected factors, including auditor skill, professional skepticism, time budget constraint, motivation, and other auditor attributes, affect audit quality. This study demonstrates that the quality of an audit is the outcome of several variables interacting throughout the audit process. Similarly, Rahmawaty et al. (2023) Additionally, describe how a variety of internal auditor variables, including competence, professional ethics, independence, experience, and professional skepticism, affect audit quality. These results corroborate the study's conclusions that audit quality is impacted by a number of variables that work together to assist the audit process rather than being described by a single component.

It is clear from the conversation that auditor experience, skill, and ethics all contribute to better audit quality. The findings of this study suggest that efforts to improve audit quality in KAPs must be balanced with strengthening professional ethics, gaining experience through a variety of audit assignments, and continuing professional development. This is because improving auditors' technical skills alone is insufficient.

The Influence of Auditor Ethics on Audit Quality

Our hypothesis's findings allow us to view some things clearly. Testing revealed that audit quality was positively and significantly impacted by auditor ethics, supporting this theory. These findings suggest that one of the variables associated with audit quality at KAP in West Java is auditor ethics. Additionally, the findings of the descriptive analysis revealed that respondents' judgments of the auditor ethical variable classified it as very excellent. This condition shows that respondents had a favorable opinion of how professional ethics are applied in auditing. Therefore, the findings of this research provide empirical proof that the use of auditor ethics is positively correlated with audit quality.

The phenomena discussed in Chapter I is likewise relevant to the study results. Recent times, the Center for Financial Professional Development (PPPK) has continued to impose administrative sanctions on dozens of public accountants and public accounting firms for proven violations of professional regulations. This circumstance shows that maintaining audit quality still depends on the application of auditor professional ethics. Additionally, the study's findings show that, according to respondent auditors' opinions, the application of auditor ethics was rated highly and was shown to have an impact on audit quality. This discrepancy makes sense since the study's participants were auditors employed by KAP in West Java, and their characteristics differed from those of auditors engaged in instances of professional misconduct. As a consequence, the study's findings show that using auditor ethics is still essential to creating high-quality audits.

The results of this study align with Attribution Theory, which explains that individual behavior is influenced by internal and external factors. In the context of the audit profession, ethics is an internal factor that influences an auditor's attitude when carrying out an audit assignment. Auditors who are committed to professional ethical values tend to base every professional decision on applicable audit standards and codes of ethics. Therefore, attribution theory explains that auditor ethical behavior is one factor that can support the creation of audit quality. This theoretical explanation aligns with research findings that show that auditor ethics has an influence on audit quality. The descriptive analysis results, which demonstrate that respondents rated auditor ethical indicators highly, provide empirical support for the study's findings. This evaluation indicates the respondents' belief that an essential component of the audit process is the application of the principles of integrity, impartiality, confidentiality, and professional responsibility. This condition shows a congruence between the findings of the hypothesis testing and the descriptive analysis, where auditor ethics were shown to have an impact on audit quality in addition to being positively rated by respondents. Therefore, the study's findings confirm that maintaining the quality of audit results requires taking auditor ethics into account.

The findings of this investigation are in line with Nugroho (2025) research, which shown that audit quality is favorably impacted by auditor ethics. This closeness in outcomes suggests that professional audit implementation is supported by auditor adherence to the code of ethics, leading to better audit quality. This study also aligns with Alsaeedi & Kamyabi's (2023)conclusion that auditor ethical behavior contributes to improved audit quality. Both studies reinforce this study's findings, which demonstrate that auditor ethics is a crucial factor in producing a quality audit.

The results of this study also provide evidence for studies by Colette & Lukman (2024), It discovered that the professional ethics of auditors had a favorable effect on the quality of audits at KAP in Jakarta. According to the research, auditors who follow professional ethics often provide audits of a better quality as all audit decisions are made with the integrity and objectivity of the auditor in mind. Furthermore, research by Listyowati & Hendra (2024) found that audit quality was favorably affected by auditor ethics. The results of this research, which show that professional ethics are a factor promoting the establishment of excellent audit quality, are further supported by these two studies.

It is clear from the debate as a whole that the study's findings provide empirical proof that auditor ethics contributes to audit quality. These findings are consistent with both earlier and more current studies as well as the theory used in the study. Therefore, the application of professional ethics needs to be continuously maintained and improved by Public Accounting Firms through strengthening an ethical culture, coaching, and monitoring auditor compliance with the professional code of ethics.

The Influence of Auditor Competence on Audit Quality

The Competence hypothesis was rejected since testing revealed that auditor competence did not have a substantial partial influence on audit quality, as we can see from the outcomes of our hypothesis. These findings suggest that there is no evidence linking auditor expertise to audit quality in West Javan public accounting firms. However, according to respondents' opinions, the auditor competence variable was classified as very excellent, according to the descriptive analysis findings. This suggests that respondents evaluated the auditor's expertise, competencies, and professional skills favorably. However, based on the partial test findings, this high evaluation did not have a substantial impact on audit quality.

The results of this study are related to the case of PT Indofarma Tbk, where the company's previously audited financial statements were declared fair, but then indications *of fraud were discovered* that caused state losses of approximately Rp371 billion. This case raises concerns about audit quality because. This is because, before expressing a judgment on the financial accounts, auditors are required to be able to carry out their duties, identify significant errors, and obtain solid evidence for the audit. However, the study's findings suggest that audit quality is not significantly impacted by auditor skill. This suggests that additional variables, such as the application of professional ethics, auditor experience, adherence to audit standards, and the execution of appropriate audit processes, have an impact on audit quality in addition to auditor competence.

The results of this study can be explained through the concept of audit quality proposed by DeAngelo (1981), It claims that the auditor's capacity to identify significant misstatements determines the audit's quality. This is a part of the auditors job.and the auditor's willingness to disclose these misstatements. According to this theory, audit quality is also impacted by other elements that assist the audit process, but auditor competence is linked to the capacity to identify misstatements. Therefore, if it is not accompanied by additional elements like independence, professional ethics, and the application of audit processes in compliance with relevant standards, high auditor competence does not always translate into high audit quality. Research on audit quality continues to make extensive use of this idea. The study's findings might also provide some information on the significance of auditors' skills. clarified using the Attribution Theory as forth by Heider (1958). According to this view, both internal and external variables may affect an individual's behavior. While audit quality is the outcome of the interplay of several elements influencing the audit execution, auditor competence is one of the internal factors held by the auditor. Therefore, the partial insignificance of auditor competence in this study indicates that audit quality may also be influenced by factors other than auditor competence, such as auditor ethics, auditor experience, work pressure, and the organizational environment in which the auditor carries out the assignment.

The findings of this investigation do not match our expectations Nugroho (2025) and Alsaeedi and Kamyabi (2023), It claimed that audit quality is significantly impacted by auditor competency. These differences are thought to be due to differences in respondent characteristics, research objects, and auditor work environment conditions in each study. Differences in research results are common in empirical research because each study has different sample characteristics and conditions. Additionally, these findings are backed by studies by Puspaningsih & Larasati (2024), This illustrates how a number of variables, such as audit risk, time budget constraints, auditor motivation, audit complexity, and professional skepticism, affect audit quality. These findings suggest that audit quality is not just determined by the technical proficiency of the auditor, but rather by a variety of interrelated criteria. Therefore, these findings suggest that if other variables impacting the audit process also play a part, auditor competence that respondents deemed to be excellent does not necessarily have a partial influence on audit quality.

The simultaneous test findings show that auditor ethics, auditor competence, and auditor experience concurrently have a large impact on audit quality, even while auditor competency has no partial influence on audit quality. These findings show that, even if its impact is not apparent when examined independently, auditor competency nevertheless adds to the research model. Therefore, improving audit quality requires not only competent auditors but also the application of professional ethics, auditor experience, and other complementary factors in the audit process.

The Influence of Auditor Work Experience on Audit Quality

The Experience hypothesis is accepted because the results of the descriptive analysis demonstrate that the auditor experience variable received a very good category based on the respondents' perceptions, and it is known that auditor experience has a positive and significant impact on audit quality. This indicates that the auditors who were respondents had good experience in carrying out various audit assignments.

Considering the phenomena described in Chapter I, the results of this study are related to the case of PT Indofarma Tbk, which revealed indications *of fraud* after the financial statements received a qualified opinion from an independent auditor. This case demonstrates that the audit process requires the auditor's ability to recognize risks, evaluate audit evidence, and use professional judgment appropriately. The auditor's experience managing a variety of audit tasks often helps to build these skills. Consequently, the study's findings show that auditor expertise helps auditors conduct high-quality audits, reducing the likelihood of audit failure.

Additionally, this study demonstrates that the Attribution Theory put forward by Heider (1958), It clarifies how both internal and external circumstances affect a person's conduct. One of the internal aspects in this research is auditor experience, which is obtained via the auditor's participation in different audit projects and learning process. An auditor's ability to comprehend client characteristics, spot substantial misstatement risks, and choose the best audit processes improves with experience. Therefore, auditor experience is a factor that supports improved audit quality.

The findings of this research align with Nugroho's (2025) study, which found that an auditors experience is really good impacts audit quality. According to this research, auditors with greater experience are better able to comprehend client situations, recognize audit risks, and choose the right audit techniques, all of which lead to higher-quality audits. These results are also consistent with Alsaeedi and Kamyabi's (2023) study, which concluded that auditor experience positively contributes to improving audit quality. These similar results indicate that auditor experience is a crucial factor in supporting the success of the audit process.

This is consistent with study by Adha et al. (2024), which claims that auditor experience affects audit quality as it enhances the auditor's capacity for analysis. Studies by Oktarina & Ramadiani (2023) demonstrates that auditor experience has a beneficial impact on audit quality. In addition, Pramitasari (2024) found that auditor experience improves the ability to detect financial statement errors. Research by Sari et al.(2024) demonstrates that an auditor's job experience has a significant role in the quality of the audit.

CONCLUSION

The variables of auditor ethics, auditor competence, and auditor work experience are in the very excellent category, according to the descriptive analysis findings. This indicates that auditors at KAP in West Java Province have consistently applied professional ethics, possess adequate competence, and are supported by good work experience in carrying out audit tasks. These requirements show that auditors have the honesty, expertise, experience, and knowledge necessary to enable audit execution in compliance with the SPAP.

The hypothesis testing findings show that audit quality at public accounting companies in the province of West Java is positively and significantly impacted by auditor ethics. According to this research, audit quality increases with the effectiveness of auditor professional ethics application. Auditor ethics play a crucial role in maintaining integrity, objectivity, independence, and professional responsibility throughout the audit process, enabling auditors to produce reliable audit reports that are credible to stakeholders.

The study's findings indicate that auditor competence has no discernible impact on audit quality at KAP in West Java Province, in contrast to auditor ethics. This result suggests that audit quality is not always immediately enhanced by a high degree of auditor competency. This might be the consequence of other, more important elements that affect the final audit quality, such the use of professional ethics, auditor work experience, the KAP's quality control system, or the features of the audit assignment.

Additionally, the study's findings demonstrate that audit quality is positively and significantly impacted by auditor job experience. An auditor's capacity to recognize audit risks, assess audit evidence, and find mistakes or major misstatements in financial statements improves with more job experience. Experience gained through various audit assignments also enhances the auditor's professionalism in decision-making, resulting in higher-quality audits .

Concurrently, the test findings show that audit quality at public accounting companies in West Java Province is significantly impacted by auditor ethics, competence, and work experience taken together. These findings suggest that a variety of complementing internal auditor traits work together to impact audit quality rather than a single factor. Therefore, efforts to improve audit quality need to be undertaken through strengthening professional ethics, continuous competency development, and increasing auditor work experience to ensure optimal audit results.

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