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The Role of Audit Experience in Moderating the Influence of Auditor Ethics, Auditor Specialization, Capacity Stress Audit and Tenure Audit on Audit Quality

Nur Fitriyah[1], Bambang[2], Yusli Mariadi[3], Rini Ridhawati[4], Akram[5], Anisa Sava Almagfira[6]

[1,2,3,4,5,6]University of Mataram

ABSTRACT: The purpose of this study is to analyze the influence of auditor ethics, auditor specialization, audit capacity stress, tenor auditon audit quality. In addition to testing audit experienceable to moderate influence auditor ethics, auditor specialization, audit capacity stress, audit tenor on audit quality. This study uses attribution theory, which refers to how a person explains the causes of other people's or their own behavior, which will be determined whether from internal factors, such as nature, character, attitude, and so on, or from external factors, such as the pressure of certain situations or circumstances that will influence individual behavior. The sampling technique used is random sampling where the sample was selected randomly, intended to be an unbiased representation of the total population, namely all auditors in Mataram City. Data collection used a questionnaire. To test the hypothesis, a technique was used. Partial Least Square(PLS) using the smart PLS 4.0 application. The research results show that audit experience, auditor ethics, and audit tenure influence audit quality, while auditor capacity stress and auditor specialization do not. Audit experience can strengthen the relationship between audit ethics and audit quality, while on the other hand, audit experience weakens the relationship between audit tenure, audit capacity stress, and auditor specialization on audit quality.

KEYWORDS: auditor ethics, auditor specialization, audit capacity stress, tenor audit, audit quality, audit experience

1. INTRODUCTION

Competition in the provision of public accounting services makes auditors Auditors are required to survive in the fierce competition of the service industry to gain public trust. Public trust requires auditors to maintain the quality of audits provided to ensure accountability (Novrilia et al., 2019). However, several cases of audit quality have been found that reduce the trust of financial report users in audit results. Such as the case at Sunprima Nusantara Finance Incorporated, where the financial statements of SNP Finance Inc. in 2018 related to the PA and PAF audits received an unqualified opinion, while according to the OJK audit results, SNP Finance Inc. was indicated to present financial statements that were not in accordance with the regulations (Wareza, 2018). The case of Jiwasraya Insurance Incorporated in 2016, where there were differences in recording between the auditor and the OJK and the BPK, resulting in pseudorecording (CNN Indonesia, 2020).

Another case that occurred was the modification of financial reports at PT Bakrieland Development Tbk., carried out by auditors to detect fraud and material misstatements in the financial statements (Ayuningtyas, 2019) and there are many other cases. This indicates continued auditor failure and, consequently, distrust in audit results. Because public trust in audits is crucial, we need to improve the quality of these audits In 2021, 2022, and 2023, the Public Accountant (PPPK) imposed sanctions in the form of license revocation on several public accountants (Pusat Pembinaan Profesi Keuangan, 2023).

To anticipate this case, public accountants need audit quality. which can create reliable and accountable financial reports and foster public trust in the financial reports prepared by Public Accountants (Maulana, 2020). Several aspects can impact audit quality. The first is auditor ethics. Every auditor is expected to uphold the professional ethics established by the Indonesian Institute of Accountants (IAI) to prevent ethical violations by accountants, whether independent accountants, internal company accountants, or government accountants (Koole et al., 2009). Research results state that auditor ethics influence audit quality (Handoko & Pamungkas, 2020; Haryadi, 2017; Koole et al., 2009; Maulana, 2020; Satria, 2020; Shobirin, 2022; Marsudi 2020; Hikmayah & Aswar 2019; Arowoshegbe et al. 2017; Oraka & Okegbe 2015; Enofe et al. 2015; Jelic 2012; Pflugrath et al. 2007; Haeridistia & Agustin, 2019; Meidawati & Assidiqi, 2019). owever, this is in contrast to the research results of Jaya & Pendahuluan (2016); Putri & Yunilma (2023) that auditor ethics do not influence audit quality.

The second factor that influences audit quality is auditor specialization. Specialized auditors have a better understanding and knowledge of a company's internal controls, business risks, and audit risks within their industry. Auditor specialization is a dimension of audit quality, as the auditor's experience and knowledge of the industry are elements of the auditor's expertise (Yuyetta dan Kono, 2013). This is supported by the results of research by Buchori & Budiantoro (2019; Fadhilah & Halmawati (2021); Suryani (2020); Rizkiani dan Nurbaiti (2019) which states that auditor specialization has an effect on audit quality and conversely according to Ngurah & Bagus, (2017) has no effect.

The third factor isaudit capacity stress, which is a busy workload for auditors at the beginning of the year due to the large number of audit assignments they must complete. This workload can lead to dysfunctional audit behavior, which can reduce the auditor's ability to detect errors or irregularities in reporting (Pertiwi dan NR, 2020). This is supported by research findings that indicate thataudit capacity stressinfluence audit quality (Buchori & Budiantoro, 2019; Fitri Edyatami & Sukarmanto, 2020; Maong, 2022; Suryani, 2020). However, this is not the case with the research results of Nurbaiti & Sabilla (2023); Suryawan dan Prianthara (2021); Fadhilah and Halmawati (2021) which show that audit capacity stress does not affect audit quality.

The fourth influencing factor is audit tenure. The longer The auditor-client relationship will create a close relationship that can potentially undermine the auditor's independence (Buchori & Budiantoro, 2019). Ghosh dan Moon (2005) stated that audit quality increases with longer audit tenure. This is consistent with research findings that audit tenure negatively impact audit quality (Buchori & Budiantoro, 2019; Fitri Edyatami & Sukarmanto, 2020; Galih Chandra Kirana & M. Arif Assafiq, 2021; Hasanah & Putri, 2018; Maong, 2022; Meidawati & Assidiqi, 2019; Pramaswaradana Indra Ngurah & Astika Putra Bagus, 2017; Purnomo & Aulia, 2019). Conversely, other studies state that audit tenure has no effect on audit quality (Darmawan & Ardini, 2021; Jaya et al., 2016; Fauziyyah dan Praptiningsih, 2020; Muhamad Rafly Herdiansyah et al., 2022; Sutani & Khairani, 2018; Sipahutar, 2018; Wardani et al., 2020; Yasmin, 2023).

Therefore, there is an inconsistency in the results of previous research between auditor ethics, auditor specialization, audit capacity stress, audit tenor with audit quality requires variables that have a contingent effect (contingent) which is strong in the influence of the independent variable on the dependent variable which is known as the moderating variable, which will strengthen the relationship between auditor ethics, auditor specialization, audit capacity stress, audit tenor with audit quality. The moderating variables used are audit experience and this is the novelty of this research.

This research contributes 1) regarding the factors that influence Audit quality has special benefits that can provide in-depth insights into audit practices and potential improvements in audit implementation and can be used to update or improve the quality control system in audit offices 2) can provide benefits to academic literature by providing new insights and in-depth understanding of the factors that influence audit quality, can be implemented actions to increase transparency in the audit process. This helps reduce uncertainty and increase trust.

2. LITERATURE REVIEW

Attribution Theory

This research refers to Attribution Theory, according to Heider (1958) Attribution Theory refers to how a person explains the causes of other people's or their own behavior which will be determined whether from internal, for example nature, character, attitude, and so on or from external, for example pressure from certain situations or circumstances that will influence individual behavior. Audit standards Generally accepted in Indonesia requires auditors to have and apply competence, experience, independence, professional prudence, integrity and ethics, this is used as a basis for measuring the quality of auditors so that the audit results are of high quality. According to Heider (1958) this theory refers to how a person explains the causes of other people's behavior or his own which will be determined whether from internal such as nature, character, attitude, etc. or external such as pressure from certain situations or conditions. circumstances that will influence individual behavior.

Development Hypothesis

Every profession places great emphasis on professional ethics in the services provided, and the audit profession is no exception. Auditors who have high norms and ethics are able to produce good audit quality (Campbell, 2005). This is supported by research results from Handoko & Pamungkas, (2020; Haryadi (2017); Koole et al., (2009); Maulana (2020); Satria (2020); Shobirin (2022); Marsudi (2020); Hikmayah & Aswar (2019); Arowoshegbe et al. (2017); Oraka & Okegbe (2015); Enofe et al. (2015); Jelic (2012); Pflugrath et al. (2007); Haeridistia & Agustin (2019); Meidawati & Assidiqi (2019) which state that auditor ethics influence audit quality. Therefore, the first hypothesis is:

H1. Auditor ethics influence audit quality

Auditor specialization reflects an auditor's expertise and audit experience in a specific industry. Specialized auditors are believed to be better able to detect errors in financial statements, improving the assessment of the fairness of financial statements, and thus improving the quality of the resulting audit (Crishnoventie, 2012). Suciana & Setiawan (2018) stated that specialized auditors have the ability to detect errors and irregularities compared to non-specialized auditors. The presence of specialized auditors makes the audit function more effective and efficient, with these advantages, thus improving audit quality (Rizkiani dan Nurbaiti, 2019). This is supported by research by Buchori & Budiantoro (2019; Fadhilah & Halmawati (2021); Suryani (2020); Rizkiani dan Nurbaiti (2019) which states that auditor specialization affects audit quality. Therefore, the second hypothesis is:

H2. Audit specialization affects audit quality

Audit capacity stress is a condition where there is an imbalance between the number of clients to be handled and the audit completion time, thus affecting the quality of the resulting audit (Suryawan & Prianthara, 2021). According to Yolanda et al., (2019), tress capacity audit is the workload faced by auditors which will make it difficult for auditors to allocate time to carry out the audit process. Audit capacity stress Also known as workload. Workload is defined as the amount of work that can lead to dysfunctional audit behavior, leading to a decline in auditors' skills in detecting errors or reporting irregularities in the client's financial statements (Pertiwi dan NR, 2020). This is supported by research by Buchori & Budiantoro (2019); Fitri Edyatami & Sukarmanto (2020); Maong (2022); Suryani (2020) that audit capacity stress influence on audit quality. Therefore, the third hypothesis is:

H3. Capacity Stress Audit influence on audit quality

Audit tenure is one factor that can influence audit quality. Tenure is the period of the audit engagement between the public accounting firm (KAP) and the client, relating to previously agreed-upon audit services. The longer the engagement between the auditor and the client, the greater the auditor's familiarity with the client's company (Nugrahanti, 2014). The closeness that arises from a long-term relationship with the client will influence the auditor's integrity and independence (Chariri, 2014). This is supported by research findings that audit tenure influence audit quality (Buchori & Budiantoro, 2019; Fitri Edyatami & Sukarmanto, 2020; Galih Chandra Kirana & M. Arif Assafiq, 2021; Hasanah & Putri, 2018; Maong, 2022; Meidawati & Assidiqi, 2019; Pramaswaradana Indra Ngurah & Astika Putra Bagus, 2017; Purnomo & Aulia, 2019). Therefore, the fourth hypothesis is:

H4. Audit Tenure influences audit quality

An auditor must have experience in his audit activities, formal education and work experience in the accounting profession are important things that will complement each other in order to achieve good audit quality results (Triyanto (2014). An experienced person is defined as someone who has experience in conducting audits of financial statements as seen from the length of time working, the number of assignments carried out by the auditor or the types of companies that have been handled and the rewards obtained. Indah (2010); Haeridistia & Agustin (2019); Chariri (2014); Panji & Sukirman (2017); Ardilah et al., (2022) stated that experience in conducting audits has a significant impact on audit quality. Therefore, it is estimated that audit experience can strengthen the influence of auditor ethics, auditor specialization, audit capacity stress, and audit tenure on audit quality. Therefore, the fifth hypothesis is:

H5, H6, H7, H8, H9. Audit experience strengthens the influence of Auditor Ethics, Auditor Specialization, Audit Capacity Stress, Audit Tenure on Audit Quality.

3. RESEARCH METHODOLOGY

The type of research is associative with a quantitative approach. Associative research is research that aims to determine the relationship between two or more variables (Sugiyono, 2018). This research was conducted in Mataram City. The reason for choosing Mataram City is because it has the most NTB Representative Offices, NTB BPKP representatives, Provincial Inspectorates, Mataram City Inspectorates, Public Accounting Firms (KAP), Accounting Services Firms (KJA), and lecturers who also work as auditors. The population of this study was all auditors in NTB. The sampling technique used was random sampling where the sample is selected randomly which is intended to be an unbiased representation of the total population (Sugiyono, 2011: 85). The questionnaire was distributed using purposive convenience sampling to select samples. Convenience sampling. Sampling is based on the availability of elements and ease of obtaining them. The type of data used in this study is quantitative data. The data source for this study is primary data. This primary data is data obtained directly through the results of the survey. Questionnaire conducted with respondents, which can be done in a offline or in a online. In this study, the measurement of each variable uses Likert scale. To test the hypothesis, the technique used Partial Least Square (PLS) using the smart PLS 4.0 application.

Table 1. Building a Theoretical Research Model and Its Indicators

Construct	Indicator	Reference
Auditor Ethics	1. Integrity (EA1) 2. Objectivity (EA2) 3. Confidentiality (EA3) 4. Accountability (EA4)	Shobirin (2022) Sormin & Rahayu (2018)
Specialization Auditor	1. Knowledge of applicable standards (SA1) 2. Knowledge entity environment (SA2) 3. Clear and effective communication skills (SA3) 4. Adequate ability if there is an exam (SA4) 5. There is a special specialization in the field of auditors (SA5)	Hermawan et al., (2021)
Audit Capacity Stress	1. Target accuracy (ACS1) 2. Completion time (ACS2) 3. Job variety (ACS3) 4. Use of rest periods (ACS4) 5. Workload suitability (ACS5)	Jefy (2015) Jannah (2018)
Audit Tenure	1. Time budget efficiency (AT1) 2. There is work time planning (AT2) 3. Time required for each audit (AT3)	Handoko & Pamungkas (2020)
Audit Quality	1. Misstatement detection (KA1) 2. Compliance with SOP (KA2) 3. Audit risk (KA3) 4. Precautionary principle (KA4) 5. Guided by accounting and auditing principles (KA5)	Jefy (2015) Hermawan et al., (2021)
Audit Experience	1. Detecting errors (AE1) 2. Understand errors accurately (AE2) 3. Finding the cause of the error (AE3)	Jefy (2015)

Source: Data processing (2024)

4. RESULTS AND DISCUSSION

Research Sample Description

The respondents in this study were all auditors in Mataram City. The questionnaire was distributed using Google Forms and social media. Primary data was collected through questionnaires distributed from August 25th to 8th. September 2024. 99 respondents returned questionnaires and all could be processed.

Table 2. Respondent Overview

Information	Presentation	Information	Presentation
Gender : Man Woman	 54,3% 45,7%	Mayor Education Final: Accountancy Public Accounting Economic Manajemen Law Regional Finance Master of Management Management Environmental Engineering Civil Engineering	 57.1% 2.9% 2.9% 2.9% 2.9% 2.9% 5.7% 2.9%
Age : 20-30 years 31-40 years 41-50 years > 50 years	14,3% 42,9% 42.9% 0.0%		
Last education: D3 D4/S1	 2.9% 51.4%	How long is the experience as an auditor: 1 – 5 years	 40.0%

S2 S3	45.7% 0.0%	6 – 10 years 11 – 15 years 16 – 20 years > 20 years	20.0% 28.6% 8.6% 2.9%
Have you ever participated training or audit certification: Once never	97.1% 2.9%		

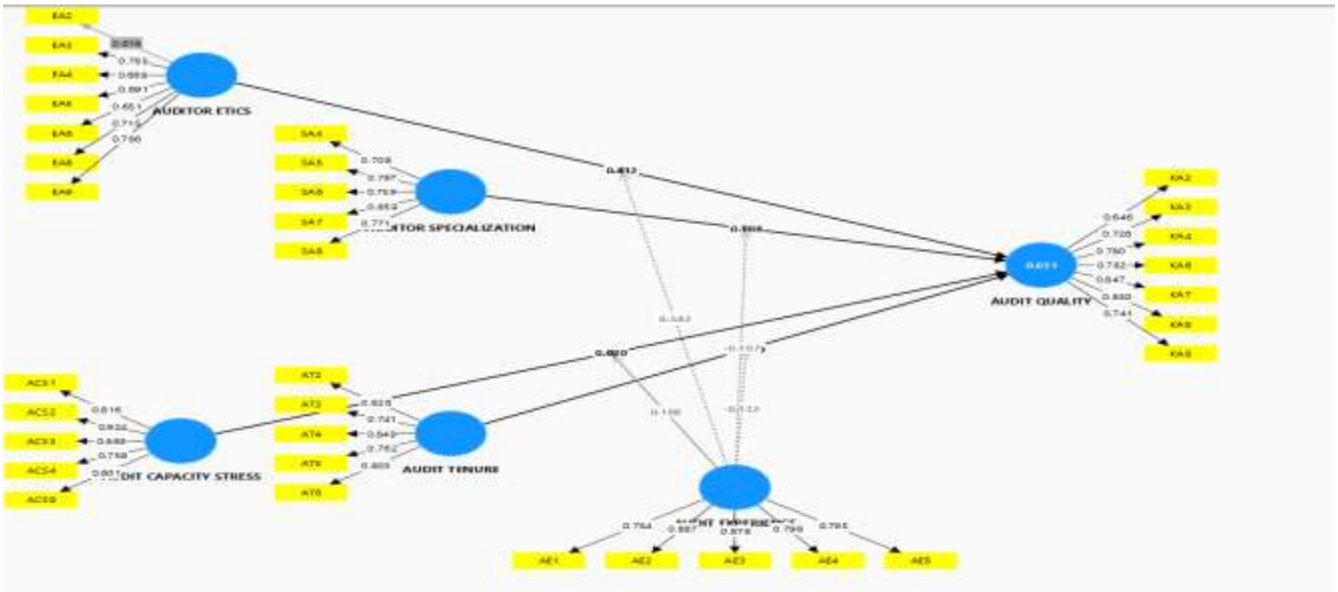
Source: Primary data processed 2024

Based on the respondent data in Table 2, the average age of respondents was 31-50 years, indicating they were quite mature. Respondents were predominantly undergraduate and graduate students. Their highest educational major was accounting. Some respondents had participated in audit training or certification. In terms of experience, many were relatively new, while others had between 6 and 15 years of experience.

Validity Test

Convergent Validity

Convergent Validity in PLS with reflective indicators assessed based on loading factor (correlation between item scores/component scores and construct scores) indicators that measure the construct. Rule of thumb which is usually used to measure convergent validity is outer loading> 0.7, but according to Chin (1998) the value loading factor0.5 to 0.6 is still considered sufficient (Ghozali, 2015;74). However, this study uses a loading factor >0.6. The questions in these variables that have a value loading below 0.6 need to be eliminated, namely EA1, EA7, ACS10, ACS5, ACS6, ACS7, ACS8, SA1, SA10, SA2, SA3, SA9, AT1, AE6, KA1, KA10, AND KA5. The values loading factor which have been eliminated and declared valid in this study are shown in Figure 1. Testing criteria convergent validity, seen with Clearly, questions with a value above 0.6 are considered valid. The following is the research model:



JAIM: Manado Accounting Journal | **Figure 1. Structural Model After Elimination**

Discriminant Validity

For discriminant validity each indicator is tested with cross loading Based on the test results, all indicators have a value above 0.5 so that these indicators can be processed further, and it can be concluded that the construct has...convergent validity good. Value cross loading also shows the existence of discriminant validity which is good because the indicator correlation value is higher compared to other constructs.

Reliability Test

Reliability testing can be seen from the value composite reliability And Cronbach's alpha. To be able to say that a construct is reliable, the value Cronbach's alphamust be > 0.7 and the value composite reliability must be > 0.7. The test results for composite reliability And Cronbach's alpha that value Cronbach's alpha for all constructs is above 0.5. Thus, it can be said that the constructs in this study have good reliability.

Hypothesis Testing

Table 3. Hypothesis Testing

Hipotesis	Sampel asli (O)	T statistik (|O/STDEV|)	Nilai P (P values)	Keputusan
H1. Auditor Etics -> Audit Quality	0.412	4.044	0.000	Accepted
H2. Auditor Specialization -> Audit Quality	0.108	0.956	0.339	Rejected
H3. Auditor Capacity Stress -> Audit Quality	0.02	0.152	0.879	Rejected
H4. Audit Tenure -> Audit Quality	-0.319	1.899	0.050	Accepted
H5. Audit Experience -> Audit Quality	0.491	3.204	0.001	Accepted
H6. Audit Experience X Auditor Etics -> Audit Quality	0.542	2.536	0.011	Accepted
H7. Audit Experience X Auditor Specialization -> Audit Quality	-0.107	0.546	0.585	Rejected
H8. Audit Experience X Auditor Capacity Stress -> Audit Quality	0.188	1.087	0.277	Rejected
H9. Audit Experience X Audit Tenure -> Audit Quality	-0.132	0.668	0.504	Rejected

Source: Primary Data processed 2024

Based on table 3, we can see that the variables that have the t-statistic value above 1.69, or a P-value <0.05, indicates that the variables audit tenure, auditor ethics, and audit experience have a significant positive effect on auditor quality. Meanwhile, the variables audit capacity, stress, and auditor specialization do not affect audit quality. Audit experience can strengthen the relationship between audit ethics and audit quality, while on the other hand, audit experience weakens the relationship between audit tenure.audit capacity stress, and auditor specialization on audit quality.

DISCUSSION

The Influence of Audit Experience on Audit Quality

Based on table 3, it shows that there is an influence between audit experience and audit quality. This means that an auditor's level of experience impacts the quality of the audit results produced. Audit experience encompasses how long and how often an auditor is involved in various audit tasks, which allows them to develop a deep understanding of the audit process, as well as the ability to identify and evaluate problems accurately and efficiently. Experienced auditors tend to be quicker and more accurate in recognizing audit risks that less experienced auditors might miss. This improves audit quality because accurate risk assessment is fundamental to conducting an effective audit. Auditors with more extensive experience are typically more skilled at gathering and analyzing audit evidence. They can determine more effective testing methods, which contributes to more accurate and reliable audit results. Audit experience provides auditors with technical skills and valuable practical insights, which significantly improve the quality of their audits, both in accuracy, timeliness, and compliance with professional standards.

The Influence of Audit Tenure on Audit Quality

Based on table 3, it shows that there is an influence between audit tenure on audit quality. This means that this research proves that the length of the professional relationship between the auditor (or public accounting firm) and the client can influence the quality of the audit results. Audit tenure Experience refers to the length of time an auditor or accounting firm has worked with a particular client. Auditors who have worked with a client for a longer period tend to have a better understanding of the client's operations, systems, and specific business risks. This in-depth understanding allows auditors to conduct more relevant risk assessments and tests, which improves audit quality. With increased time working with the same client, auditors become more efficient in the audit process because they understand the intricacies and complexities of the client's company. This efficiency helps auditors complete audits more thoroughly and quickly, contributing to better audit quality. Audit tenure has a positive impact on audit quality. A sufficiently long tenure can enhance the auditor's understanding of the client's business and increase efficiency, but too long a tenure can create the risk of familiarity, which can ultimately harm audit quality.

The Role of Audit Experience in Moderating the Influence of Auditor Ethics, Auditor Specialization, Capacity Stress Audit and Tenure Audit on Audit Quality

Auditor Capacity Stress Affects Audit Quality

Based on table 3, it shows that there is no influence between audit capacity stress and audit quality. This means that the level of workload experienced by auditors or public accounting firms does not have a significant relationship with the quality of the audit results produced. Audit capacity stress refers to a situation where an auditor has a high workload, usually due to a large number of clients or tight time pressure. Auditors can maintain audit quality standards even under high workload pressure. They are still able to perform assessments and tests in accordance with professional standards, even under high workload situations, thus maintaining audit quality, audit capacity stress does not affect audit quality, indicating that the auditor or audit firm has an effective management system and work procedures. This system can help auditors manage time and resources efficiently, so that high workloads do not negatively impact audit quality. Although auditors face high workloads, this does not necessarily negatively impact the quality of the resulting audit. Factors such as efficiency, resilience, sound management systems, and professional discipline play a role in maintaining audit quality amid high work pressure.

Audit Ethics Affect Audit Quality

Based on table 3, it shows that there is an influence between audit ethics on audit quality. This means that this research proves that the ethical standards held by auditors influence the quality of the resulting audit. Audit ethics encompass principles such as integrity, objectivity, confidentiality, and professionalism, all of which play a crucial role in maintaining audit quality. Auditors with strong ethical standards are more likely to comply with applicable audit standards and regulations, which are the foundation of a quality audit. Strong ethics ensure that auditors perform audit procedures in accordance with professional guidelines without compromise, thus increasing the credibility of the audit results. When auditors demonstrate high ethical standards, this also increases public confidence in the resulting audit report. The public, investors, and other stakeholders are more likely to trust the results of an ethically conducted audit, ultimately strengthening the profession's reputation and the overall quality of the audit. High audit ethics ensure that auditors adhere to professional principles that support sound and independent decision making, thus increasing the quality of the resulting audit.

Auditor Specialization Affects Audit Quality

Based on table 3, it shows that there is no significant influence between auditor specialization and audit quality. This means that this study proves that auditors' specialized expertise or focus in a particular industry or field does not significantly impact the quality of their audits. Auditor specialization refers to the level of specialized knowledge and experience in a particular industry or sector, for example, auditors who focus on manufacturing, financial, or technology companies. If auditor specialization does not significantly impact audit quality, this could be interpreted as meaning that auditors without specialized expertise may still be able to adapt and understand the client's industry by utilizing resources or training provided by the accounting firm. This suggests that auditors with general experience can handle audits across various sectors with adequate quality. The fact that auditor specialization does not significantly impact audit quality suggests that general factors such as adherence to auditing standards, work procedures, and professional ethics may play a greater role in maintaining audit quality.

Audit Experience Moderates the Effect of Audit Ethics on Audit Quality

Table 3 shows that audit experience strengthens the influence of audit ethics on audit quality. This means that this study proves that an auditor's experience can enhance the positive effect of audit ethics on audit quality. In other words, when auditors have more experience, their ethics will contribute more strongly to the quality of the resulting audit. Experienced auditors have a deeper understanding of how to apply ethical principles in various complex audit situations. With extensive experience, they can make wiser decisions and adhere to ethics even when facing stressful situations. This ensures that the resulting audit quality remains high. Experienced auditors are better able to recognize potential conflicts of interest or other situations that could pose risks to ethics. With their experience, auditors can take preventative measures to maintain objectivity and integrity, which in turn strengthens the impact of ethics on audit quality. Audit experience acts as a reinforcing factor that makes audit ethics more effective in ensuring audit quality. With experience, auditors are better able to apply ethical principles in daily practice, adapt to audit challenges, and maintain the integrity of their work, resulting in better and more reliable audit quality.

Audit Experience Moderates the Effect of Audit Tenor on Audit Quality

Based on Table 3, it is shown that audit experience weakens the influence of audit tenure on audit quality. This means that this study proves that the length of time an auditor or accounting firm has worked with a particular client (audit tenure) is not influenced by the auditor's experience in improving or reducing the quality of the resulting audit. In other words, even if the auditor has extensive experience, this is not enough to overcome potential problems or benefits arising from the length of work with the client. Audit tenure Long periods of experience can cause auditors to become too comfortable with the same work patterns, and this can reduce creativity and acumen in identifying new issues. Even experienced auditors, the tendency to follow routines can limit their ability to explore new risks or different audit approaches, ultimately weakening audit quality. When experience does not moderate the influence of audit tenure. This means that the auditor's experience is insufficient to address the risks associated with long-term engagement with a client. Factors such as familiarity, routine, and overconfidence can still reduce audit quality, even if the auditor has extensive experience.

Audit Experience Moderates the Effect of Audit Capacity Stress on Audit Quality

Based on Table 3, it shows that audit experience weakens the influence of audit capacity stress on audit quality. This means that in this study, the auditor's level of experience is not sufficient to reduce or overcome the negative impact of audit capacity stress, audit capacity stress (audit capacity pressure) on audit quality. In other words, even experienced auditors may not be able to significantly mitigate the negative impact of high work pressure or excessive audit workload on audit quality. Even with extensive experience, high capacity pressure, such as tight deadlines or excessive workload, can still reduce audit quality. This pressure can lead to fatigue, which ultimately leads to errors or carelessness, so experience is not sufficient to fully mitigate the negative impact. If audit capacity stress Excessive workloads, both experienced and less experienced auditors, tend to be negatively affected. This means that even if an auditor has extensive experience, high workloads or capacity pressures still significantly reduce audit quality. When audit experience does not moderate or even weakens the influence audit capacity stress. This means that additional experience is not enough to offset the negative impact of high capacity pressure. Audit quality can still be affected by excessive workloads or tight deadlines, regardless of the auditor's experience.

Audit Experience Moderates the Effect of Auditor Specialization on Audit Quality

Table 3 shows that audit experience weakens the effect of auditor specialization on audit quality. This means that this study proves that additional experience possessed by auditors does not increase or strengthen the impact of their specialization on audit quality. In other words, even though auditors have more experience, this does not make their specialization (specific expertise in a particular industry) more effective in improving the quality of the resulting audit. Although auditors have extensive experience, this experience does not always correspond to in-depth understanding of a particular industry. Industry specialization requires specialized knowledge and skills that cannot be replaced by general experience. This means that additional experience may not be sufficient to improve audit quality without specific expertise in that industry. Extensive experience does not necessarily mean openness to new techniques or approaches, especially those relevant to a particular industry specialization. Auditors who rely on general experience tend to use standard methods, which may not be sufficient to address the unique challenges or requirements of a particular industry, resulting in suboptimal audit quality. If experience does not moderate or even weakens the effect of auditor specialization on audit quality, this suggests that extensive experience is not always sufficient to improve audit quality in cases requiring specific industry expertise. Specialization still requires specific understanding and skills that may not be fully supported by general experience in auditing.

5. CONCLUSION

Based on the previous data analysis, it can be concluded that the following things following:

1. There is an influence of audit ethics on audit quality, meaning that high audit ethics ensure that auditors adhere to professional principles that support correct and independent decision making, so that the resulting audit quality is more accurate, reliable and has integrity.
2. There is no influence of auditor specialization on audit quality, meaning that auditor specialization does not have a significant influence on audit quality, indicating that general factors such as compliance with audit standards, work procedures, and professional ethics may play a greater role in maintaining audit quality.
3. There is no effect of audit capacity stress on audit quality, meaning that even though auditors face a high workload, this does not always negatively impact the quality of the resulting audit. Factors such as efficiency, resilience, good management systems, and professional discipline play a role in maintaining audit quality amid high work pressure.
4. There is an influence of audit tenure on audit quality, meaning that audit tenure has a positive impact on audit quality. A sufficiently long tenure can enhance the auditor's understanding of the client's business and increase efficiency, but too long a tenure can create the risk of familiarity, which can ultimately harm audit quality.
5. There is an influence of audit experience on audit quality, meaning that audit experience provides auditors with valuable technical skills and practical insights, which significantly improve the quality of their audits, both in terms of accuracy, timeliness, and compliance with professional standards.

6. Audit experience strengthens the influence of audit ethics on audit quality, meaning that audit experience acts as a reinforcing factor that makes audit ethics more effective in ensuring audit quality. With experience, auditors are better able to apply ethical principles in daily practice, adapt to audit challenges, and maintain the integrity of their work, resulting in better and more reliable audit quality.
7. Audit experience weakens the effect of auditor specialization on audit quality, meaning that broad experience is not always sufficient to improve audit quality in cases requiring specific industry expertise. Specialization still requires specific understanding and skills that may not be fully supported by general audit experience.
8. Audit experience weakens the effect of audit capacity stress on audit quality, meaning that additional experience is not enough to overcome the negative impact of high capacity stress. Audit quality can still be impaired by excessive workloads or tight deadlines, regardless of the auditor's experience.
9. Audit experience weakens the influence of audit tenure on audit quality, meaning that the auditor's experience is not sufficient to overcome the risks associated with a long period of work with a client. Factors such as familiarity, routine, and overconfidence can still reduce audit quality, even if the auditor has extensive experience.

Research Suggestions and Limitations

In this study there are several limitations that can be used as References or innovations in future research that will address the same theme include: using diverse methodological approaches, including surveys, interviews, and secondary data analysis, to gain a more comprehensive picture of the influences studied. A mixed approach can provide deeper insights and validate the results obtained, and expanding the research population and sample to include auditors from various firm types, sizes, and industry sectors. This will increase the generalizability of the research results and help identify patterns that might not be apparent in a more homogeneous group. Limitations of this study include: if the sample is limited to one geographic location or one type of audit firm, the results may not be generalizable to a broader context. This could limit understanding of how these variables interact in other environments. It is possible that other variables that also influence audit quality were not included in the study. For example, cultural factors, organizational structure, or internal company policies may have a significant impact on audit outcomes.

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