

Auditor Ethics, Auditor Competence, and Audit Risk: The Mediating Role of Audit Fees on Audit Quality among Auditors in Public Accounting Firms in Surabaya

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Research Article

Auditor Ethics, Auditor Competence, and Audit Risk: The Mediating Role of Audit Fees on Audit Quality among Auditors in Public Accounting Firms in Surabaya

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Abstract: This study aims to examine and analyze the influence of auditor ethics, auditor competence, and audit risk on audit quality, with audit fees serving as a mediating variable. This research employs a quantitative associative approach with a casual explanatory design. Data were collected through a questionnaire survey administered to external auditors working at Public Accounting Firms (PAFs) in Surabaya, with a population of 55 firms. The sampling technique used was convenience sampling, resulting in 42 auditors as respondents with the characteristic of having worked at Public Accounting Firms in Surabaya for at least one year as of 2025. Data analysis was conducted using the Partial Least Square (PLS) method assisted by SmartPLS 4.0 software. The results indicate that auditor competence and audit risk have a positive and significant effect on audit fees, while auditor ethics does not have a significant effect. Furthermore, auditor ethics has a positive and significant effect on audit quality, whereas auditor competence, audit risk, and audit fees do not show a significant effect. In addition, audit fees are not proven to function as a mediating variable and therefore are unable to mediate the effects of auditor ethics, auditor competence, and audit risk on audit quality.

Keywords: Auditor Ethics; Auditor Competence; Audit Risk; Audit Fee; Audit Quality

1. Introduction

Auditing is often regarded as the last line of public trust in the integrity of financial reporting. Auditing Standard 200 issued by the Institut Akuntan Publik Indonesia (IAPI) emphasizes that the objective of an audit is to enhance users' confidence in financial statements through an independent auditor's opinion obtained from the performance of professional audit procedures. However, the achievement of audit objectives should not be assessed solely based on the quality of the audit opinion (audit outcome quality), but also on the quality of the audit process itself (audit process quality), as outcome-based indicators capture only part of audit quality as the final result of the audit process (DeFond & Zhang, 2014).

Conceptually, audit quality reflects the probability that an auditor will detect and report material misstatements in a client's accounting system (DeAngelo, 1981). A decline in this probability increases the risk of material misstatement and may lead to audit failure as well as a loss of public confidence in financial reporting, particularly the confidence of stakeholders. This condition is reflected in the annual inspection results published by the International Forum of Independent Audit Regulators (IFIAR) for 2023 and 2024, which show an increasing trend in significant inspection findings in audit engagements conducted by firms affiliated with the six largest global audit networks (the Big Six).

Within the category of "Inspections of Individual Audit Engagements", IFIAR reported that 32% of audit engagements inspected by regulators in 51 countries—including Indonesia through Pusat Pembinaan Profesi Keuangan (PPPK) (IFIAR, 2025b)—contained at least one significant finding in 2023, an increase from 26% in 2022. This percentage further increased

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to 34% in 2024 (IFIAR, 2025a). These findings do not indicate that the clients' financial statements were materially misstated; rather, they signal significant deficiencies in auditors' compliance with auditing standards, thereby reflecting weaknesses in the execution of the audit process.

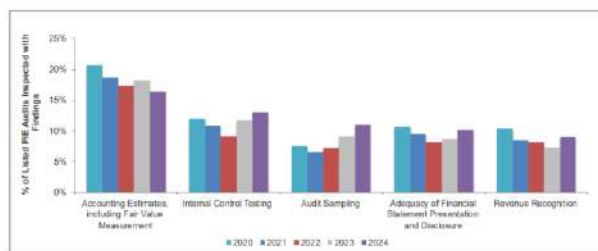


Figure 1. Historical Survey Results for the Five Individual Audit Inspection Areas with the Highest Frequency of Findings for Registered PIE Audits.

Source: www.ifiar.org

Figure 1 shows that in both 2023 and 2024, four out of five audit inspection areas with the highest frequency of findings experienced an increase compared to the previous year. These areas represent audit areas with a high risk of material misstatement. Certain areas, particularly financial disclosures and revenue recognition, also require auditors to maintain integrity and professional skepticism when challenging management's judgments, especially when facing pressure or potential conflicts of interest. Based on the appendices of IFIAR inspection reports, these findings reflect procedural deficiencies such as auditors' failure to assess the reasonableness of assumptions and data used in accounting estimates, inadequate testing of internal controls and sampling, weaknesses in evaluating the adequacy of financial statement disclosures, and failures to respond appropriately to fraud risk and period misstatements in revenue recognition.

The accumulation of findings in these high-risk areas indicates increasing pressure on audit execution at the engagement level. Therefore, audit quality should be understood not merely as the final audit opinion, but also as the quality of audit procedures in detecting and responding to risks of material misstatement, as articulated by DeAngelo (1981). Although IFIAR inspection results cannot be used as the sole measure of audit quality, they provide important indications of the challenges faced by contemporary audit practice.

IFIAR also reported for the first time regarding the average number of findings per audit, amounting to 3.2 findings per audit in 2024 (IFIAR, 2025a). This figure indicates that problematic audit engagements tend to suffer from multiple procedural weaknesses simultaneously. This condition suggests that within a single audit engagement, auditors may face concurrent pressures in applying professional competence, responding to interrelated audit risks, and maintaining ethical behavior in accordance with professional standards. Under such circumstances, auditors cannot rely solely on professional judgment; they also require adequate engagement support to ensure that audit procedures are performed in compliance with auditing standards. Such support is reflected in audit engagement planning, including time allocation, audit team composition, and the depth of audit procedures, all of which are closely associated with the agreed-upon audit fee.

Accordingly, audit fees may function as "working capital" within an audit engagement. Audit fees provide auditors with the capacity to allocate additional time, strengthen audit teams, and deepen audit procedures when demands related to competence, audit risk, and ethical considerations increase. Through this mechanism, audit fees may potentially bridge the relationship between auditors' personal characteristics and audit quality at the engagement level. This line of reasoning is consistent with the Theory of Planned Behavior (TPB) proposed by Ajzen (1991), which explains that professional behavior is determined not only by individual intentions but also by the extent to which individuals possess actual control to translate those intentions into practice. In the audit context, auditors may possess strong ethical attitudes, professional competence, and high awareness of audit risk; however, the

expected level of audit quality may not be achieved when engagement conditions constrain auditors' ability to perform audit procedures adequately.

Within this framework, auditor ethics, auditor competence, and the ability to assess and respond to audit risk represent personal characteristics that play an important role in determining audit quality. Various enforcement and oversight cases in Indonesia illustrate that weaknesses in these aspects not only affect auditors' behavior but also influence how engagement support is utilized in audit execution. The alleged bribery case involving an auditor of Badan Pemeriksa Keuangan (BPK) and the Ministry of Agriculture in 2024 illustrates how ethical violations are associated with the misuse of audit fees. The request for unreasonably high fees reflects a deviation in the use of engagement support from its professional purpose, thereby undermining auditor independence and reducing audit quality, despite the auditor's technical capacity to identify material findings.

Conversely, the case of PT Asuransi Jiwa Adisarana Wanaartha (Wanaartha Life) demonstrates how deficiencies in auditor competence and audit risk assessment are associated with a misalignment between engagement complexity and available engagement support. Audit fees that are not commensurate with the level of risk and audit complexity may constrain time allocation, audit team composition, and the depth of audit procedures, leading auditors to fail in identifying significant liabilities and financial statement manipulation. This condition ultimately resulted in misleading audit opinions, sanctions against the auditors, and penalties imposed on the associated public accounting firm.

Taken together, these cases provide empirical illustrations of how the role of audit fees as engagement support becomes relevant when auditors' personal characteristics—ethics, competence, and responses to audit risk—are not fully translated into the quality of audit execution.

Although the audit literature has extensively examined factors influencing audit quality, empirical evidence testing the effects of auditor ethics, auditor competence, and audit risk on audit quality while explicitly considering audit fees as a mediating variable remains limited, particularly in emerging market contexts. Therefore, this study aims to examine the effects of auditor ethics, auditor competence, and audit risk on audit quality through audit fees as a mediating variable, using data from auditors working at public accounting firms in the city of Surabaya.

2. Literature Review and Hypothesis Development

2.1. Theory of Planned Behavior

The Theory of Planned Behavior (TPB) developed by Icek Ajzen (1991), is a social psychology theory that explains human behavior as a deliberate action rather than a random occurrence. According to TPB, behavior is primarily driven by intention, which represents an individual's readiness to perform a particular action. Intention is formed through a process of cognitive and social evaluation and is considered the most immediate predictor of actual behavior. TPB posits that intention is shaped by three key components: attitude toward the behavior, subjective norm, and perceived behavioral control.

In the audit context, TPB provides a relevant behavioral framework for understanding auditors' professional decisions and actions. Auditor ethics can be positioned as a representation of attitude toward audit behavior, where values such as integrity, objectivity, and professional skepticism form positive evaluations of conducting audits in accordance with professional standards. Subjective norms in audit practice are reflected through professional and institutional pressures, including the Code of Ethics for Public Accountants, auditing standards, and expectations imposed by public accounting firms and regulators. In addition, auditor competence and audit risk influence auditors' perceived behavioral control, as both factors determine the extent to which auditors feel capable of performing complex and high-risk audit procedures effectively.

TPB further emphasizes that actual behavior is not solely determined by intention but is strongly influenced by the degree of actual control individuals possess to implement their intentions. In audit engagements, such control does not derive solely from auditors' personal capabilities but also from engagement conditions surrounding the audit. One important aspect of these conditions is engagement support, which is reflected in audit fees and affects time allocation, audit team composition, and the depth of audit procedures that can be performed. Accordingly, even when auditors possess strong professional intentions to

conduct audits ethically and competently, limitations in actual control arising from engagement conditions may hinder the realization of high-quality audit behavior.

Based on the TPB framework, this theory is employed in the present study to explain why auditors' personal characteristics (reflected in auditor ethics, auditor competence, and the ability to assess and respond to audit risk) do not always translate directly into audit quality. Thus, TPB serves as the theoretical foundation for understanding the relationships among auditor characteristics, engagement conditions, and audit quality at the engagement level.

2.2 Auditor Ethics

Karini et al. (2024) define auditor ethics as moral principles or values that guide auditors' behavior in making decisions and performing their professional duties. In the context of public accounting, Arens et al. (2017) emphasize that professional ethics are essential because auditors are responsible for safeguarding the public interest. Auditor ethics require auditors to prioritize independence and integrity, as audit engagements inherently involve relationships with clients that may give rise to conflicts of interest, including personal interests. If users of financial statements believe that auditors lack integrity and/or independence, the audit opinion issued becomes unreliable and loses its usefulness.

Accordingly, in audit practice, ethics function as a behavioral control mechanism that prevents auditors from being influenced by external pressures such as client interests or conflicts of interest, thereby ensuring that audit quality remains objective and professionally accountable. In this study, auditor ethics are measured using indicators derived from the Code of Ethics for Public Accountants issued by IAPI (2021a), which specifies five fundamental principles that must be adhered to by all auditors: (1) integrity, (2) objectivity, (3) professional competence and due care, (4) confidentiality, and (5) professional behavior.

2.3 Auditor Competence

Rahmi et al. (2021) define auditor competence as a set of qualifications that auditors must possess in order to perform audits properly. Conceptually, competence refers to the level of mastery and capacity of a professional in carrying out their duties, which serves as the foundation for public trust. When a professional's competence is questioned, public confidence in both performance and professional integrity may deteriorate. In this study, auditor competence is measured using indicators proposed by Rai (2008), which consist of: (1) personal quality, (2) general knowledge, and (3) specialized expertise. These indicators reflect the technical and professional capabilities required for auditors to effectively perform audit tasks.

2.4 Audit Risk

According to Boynton et al. (2003), audit risk is the probability that an auditor inadvertently issues an inappropriate audit opinion on financial statements that are materially misstated. This condition arises when auditors fail to detect material misstatements that should have been identified, thereby increasing the likelihood of issuing an incorrect opinion regarding the entity's financial condition.

Audit Standard 315 supports this understanding by requiring auditors to assess the risk of material misstatement through an understanding of the entity and its environment, including inherent risk and control risk, prior to conducting the audit. Subsequently, Audit Standard 330 serves as a responsive standard by governing the design of audit procedures to manage detection risk, which arises from auditors' decisions regarding the effectiveness of substantive testing and control testing procedures. In this study, audit risk³⁶ measured using the audit risk classification proposed by Agoes (2021), which consists of: (1) inherent risk, (2) control risk, and (3) detection risk.

2.5 Audit Fee

Nunsasi et al. (2023) define audit fees as compensation received by auditors for providing financial statement audit services to an entity or client. The determination of audit fees involves consideration of various factors and is formalized through a written agreement between the public accountant and the client, while adhering to the principles of fairness and professional standards.

Auditors perform their professional duties with the objective of receiving compensation in the form of audit fees; however, IAPI has established specific regulations to ensure that

audit fees remain reasonable and appropriate in order to avoid conflicts of interest that may impair objectivity. These regulations are stipulated in IAPI Regulation No. 3 of 2024 concerning Guidelines for Determining Audit Service Fees, which emphasize disciplinary enforcement related to reasonable fee determination policies (Article 5) and fee documentation requirements (Article 6). Accordingly, auditors are required to set audit fees at a reasonable and adequate level to ensure that audit procedures can be conducted in accordance with professional standards without compromising audit quality. In this study, audit fee is measured using indicators proposed by Mulyadi (2017), which include: (1) management risk, (2) complexity of services provided, (3) level of auditor expertise, and (4) cost structure of the public accounting firm.

2.6 Audit Quality

Audit quality is defined as the probability, as perceived by the market or users of audit services, that an auditor will detect violations in a client's accounting system and report such violations objectively (DeAngelo, 1981). DeAngelo further explains that the probability of detection is influenced by technical factors such as audit technology, audit procedures, and sampling level, while the probability of reporting reflects auditor independence from the client. Thus, audit quality is determined by the combination of auditors' technical capability and ethical willingness, which together shape market perceptions of the credibility and reliability of audit services.

Lamaya et al. (2025) reinforce this perspective by arguing that independent and competent auditors provide greater assurance regarding the reliability of financial statements, thereby enhancing the credibility of the auditing profession. This definition stands in contrast to audit risk, where higher audit quality reduces the likelihood of issuing an inappropriate opinion, while higher audit risk increases the probability that material misstatements remain undetected. In this study, audit quality is measured using indicators proposed by Wooten (2003), namely: (1) the ability to detect misstatements, (2) compliance with applicable auditing standards, and (3) adherence to standard operating procedures (SOPs).

2.7 Hypothesis

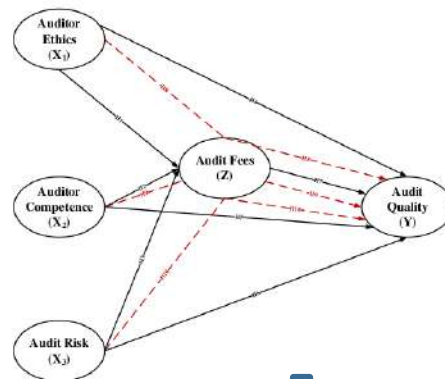


Figure 2. Conceptual Research Framework.

Based on the conceptual framework, the hypothesized relationships among the variables to be empirically tested are formulated as follows:

- H1: Auditor ethics has a significant effect on audit fees among auditors in public accounting firms in Surabaya.
- H2: Auditor competence has a significant effect on audit fees among auditors in public accounting firms in Surabaya.
- H3: Audit risk has a significant effect on audit fees among auditors in public accounting firms in Surabaya.

- H4: Auditor ethics has a significant effect on audit quality among auditors in public accounting firms in Surabaya.
- H5: Auditor competence has a significant effect on audit quality among auditors in public accounting firms in Surabaya.
- H6: Audit risk has a significant effect on audit quality among auditors in public accounting firms in Surabaya.
- H7: Audit fees have a significant effect on audit quality among auditors in public accounting firms in Surabaya.
- H8: Audit fees mediate the relationship between auditor ethics and audit quality among auditors in public accounting firms in Surabaya.
- H9: Audit fees mediate the relationship between auditor competence and audit quality among auditors in public accounting firms in Surabaya.
- H10: Audit fees mediate the relationship between audit risk and audit quality among auditors in public accounting firms in Surabaya.

3. Materials and Method

This study adopts a causal explanatory research design with a quantitative associative approach, aiming to examine and explain causal relationships between independent and dependent variables, both directly and indirectly through a mediating variable (Sugiyono, 2021). The population of this study consists of external auditors working in public accounting firms (PAFs) in Surabaya, based on directory data obtained from the official website of IAPI. As of 2025, there are 55 public accounting firms operating in Surabaya. This study employs convenience sampling, a sampling technique based on the accessibility and availability of respondents. A total of 42 auditors were successfully obtained as the research sample.

Data were collected using a survey method with a structured questionnaire as the research instrument. The questionnaire was developed based on measurement indicators for each research variable adopted from prior studies and was operationalized using a five-point Likert scale. The instrument includes a combination of favorable (positive) and unfavorable (negative) statements. Data analysis was conducted using SmartPLS 4.0 software with the Partial Least Squares Structural Equation Modeling (PLS-SEM) approach. PLS-SEM was selected due to its ability to accommodate non-normal data distributions, relatively small sample sizes, and its suitability for analyzing predictive models (Hair Jr. et al., 2014).

4. Results and Discussion

4.1 Results

A total of 42 questionnaires were returned and completed in full and subsequently processed using SmartPLS 4.0. Following the elimination of indicators that did not meet the validity and reliability criteria, a final model was obtained and deemed suitable for further analysis. The resulting model consists of simplified constructs, retaining only indicators that demonstrated strong contributions to their respective latent variables.

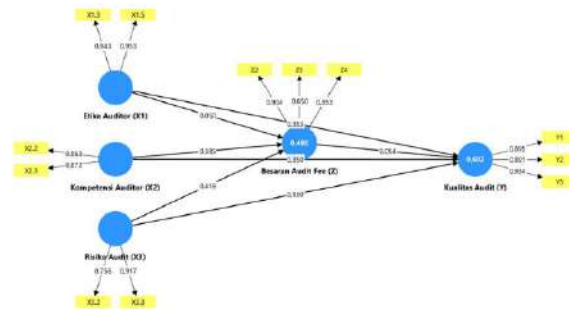


Figure 3. Final Measurement Model after Indicator Elimination.

Source: Processed Data Using SmartPLS 4.0

The next step involved evaluating the measurement model (outer model) to ensure that the constructs used in this study satisfied the criteria for convergent validity, discriminant validity, and construct reliability. The results of these tests are discussed as follows.

4.1.1 Convergent Validity

Convergent validity assesses the extent to which indicators within a construct consistently represent the same underlying concept. In this study, convergent validity was evaluated using outer loadings and Average Variance Extracted (AVE). The outer loading values for each indicator are presented in Table 1, while the AVE are reported in Tables 2.

Table 1. Outer Loadings after Indicator Elimination.

Construct Indicator	Outer Loadings
X1.3 <- Auditor Ethics (X1)	0.943
X1.5 <- Auditor Ethics (X1)	0.953
X2.2 <- Auditor Competence (X2)	0.863
X2.3 <- Auditor Competence (X2)	0.872
X3.2 <- Audit Risk (X3)	0.756
X3.3 <- Audit Risk (X3)	0.917
Y1 <- Audit Quality (Y)	0.895
Y2 <- Audit Quality (Y)	0.891
Y3 <- Audit Quality (Y)	0.934
Z2 <- Audit Fees (Z)	0.904
Z3 <- Audit Fees (Z)	0.850
Z4 <- Audit Fees (Z)	0.853

Source: SmartPLS 4.0 2025 Output

Table 2. Average Variance Extracted (AVE) after Indicator Elimination.

Construct	AVE
Audit Fees (Z)	0.756
Auditor Ethics (X1)	0.899
Auditor Competence (X2)	0.753
Audit Quality (Y)	0.822
Audit Risk (X3)	0.706

Source: SmartPLS 4.0 2025 Output

The results indicate that all retained indicators exhibit outer loading values ≥ 0.70 , suggesting that each indicator strongly and consistently reflects its corresponding construct. In addition, the AVE values for all constructs exceed 0.50, indicating that each construct explains more than 50% of the variance of its indicators on average. These findings confirm that the measurement model meets the criteria for convergent validity.

4.1.2 Discriminant Validity

Discriminant validity aims to ensure that each construct in the model is empirically distinct and does not overlap with other constructs. In this study, discriminant validity was assessed using the Heterotrait–Monotrait Ratio. The results are presented in Table 3.

Table 3. HTMT Values after Indicator Elimination.

Construct	Z	X1	X2	Y	X3
Audit Fees (Z)					
Auditor Ethics (X1)	0.595				
Auditor Competence (X2)	0.698	0.816			
Audit Quality (Y)	0.579	0.795	0.852		
Audit Risk (X3)	0.739	0.792	0.577	0.680	

Source: SmartPLS 4.0 2025 Output

The findings show that all Heterotrait–Monotrait Ratio (HTMT) values are below the threshold of 0.90, indicating adequate discriminant validity. This suggests that each construct measures a concept that is empirically distinct from the others and that no redundancy exists among constructs in the model. adequate discriminant validity. HTMT is considered superior as it offers greater sensitivity and accuracy, and has been widely recognized as the modern benchmark for discriminant validity in SEM.

4.1.3 Construct Reliability

Construct reliability evaluates the internal consistency of indicators within each construct. Reliability was assessed using Cronbach's Alpha and Composite Reliability (CR). The results are reported in Table 4.

Table 4. Cronbach's Alpha and Composite Reliability (CR) after Indicator Elimination.

Construct	Cronbach's Alpha	rho_a	CR (rho_c)
Audit Fees (Z)	0.843	0.906	0.903
Auditor Ethics (X1)	0.888	0.893	0.947
Auditor Competence (X2)	0.672	0.672	0.859
Audit Quality (Y)	0.892	0.898	0.933
Audit Risk (X3)	0.604	0.702	0.827

Source: SmartPLS 4.0 2025 Output

The results indicate that all constructs have Cronbach's Alpha and Composite Reliability values within the range of 0.60–0.70. Although these values are slightly below the commonly recommended threshold of 0.70, they are still considered acceptable, particularly in exploratory research. Moreover, the composite reliability (rho_c) values, which are regarded as more accurate than Cronbach's Alpha, exceed the threshold of 0.70 for all constructs. Therefore, the reliability of the measurement model is considered sufficient to proceed with the structural model analysis.

After confirming that the measurement model is both valid and reliable, the next step was to evaluate the **structural model (inner model)**. This evaluation aims to examine the relationships among latent constructs, including both direct effects and indirect (mediating) effects, as well as to assess the model's predictive capability. The results are discussed as follows.

4.1.4 Multicollinearity Assessment (Inner VIF)

Multicollinearity testing was conducted to ensure the absence of excessive correlations among latent predictor constructs in the structural model. High multicollinearity may bias the estimation and interpretation of relationships with the dependent variables. The results of the multicollinearity test are presented in Table 5.

Table 5. Multicollinearity Test Results (Inner VIF).

Path	VIF
Audit Fees (Z) → Audit Quality (Y)	1.967
Auditor Ethics (X1) → Audit Fees (Z)	2.201
Auditor Ethics (X1) → Audit Quality (Y)	2.206
Auditor Competence (X2) → Audit Fees (Z)	1.656
Auditor Competence (X2) → Audit Quality (Y)	1.947
Audit Risk (X3) → Audit Fees (Z)	1.529
Audit Risk (X3) → Audit Quality (Y)	1.874

Source: SmartPLS 4.0 2025 Output

The results show that all Variance Inflation Factor (VIF) values are ≤ 5 , indicating that multicollinearity is not a concern in this model. Therefore, the relationships among constructs can be interpreted reliably.

4.1.5 Coefficient of Determination (R^2)

In addition to examining direct and indirect relationships among constructs, the structural model evaluation also assesses the extent to which independent variables explain the variance of the dependent variables as an indicator of the model's explanatory power and goodness of fit. This assessment is conducted using the coefficient of determination (R^2), where higher R^2 values indicate stronger explanatory capability of the model. The threshold criteria applied in this study follow Hair Jr. et al. (2019), which classify R^2 values of 0.75 as substantial, 0.50 as moderate, and 0.25 as weak. The R^2 results are presented in Table 6.

Table 6. R-Square (R^2) Results.

Construct	R-square
Audit Fees (Z)	0.492
Audit Quality (Y)	0.602

Source: SmartPLS 4.0 2025 Output

Based on the results, the R^2 value for Audit Fee (Z) is 0.492, indicating that auditor ethics, auditor competence, and audit risk jointly explain 49.2% of the variance in audit fees. According to the established criteria, this value is very close to the moderate category, suggesting that the model has a reasonably adequate predictive capability for audit fee determination, although additional factors outside the model may also influence audit fees.

Furthermore, the R^2 value for Audit Quality (Y) is 0.602, meaning that auditor ethics, auditor competence, audit risk, and audit fees collectively explain 60.2% of the variance in audit quality. Based on the criteria, this value also falls within the moderate category, indicating that the proposed model demonstrates a fairly strong predictive capability in explaining audit quality.

4.2.2 Hypothesis Testing: Direct and Indirect Effects

After confirming the absence of multicollinearity and R-square, hypothesis testing was conducted using the bootstrapping procedure. Path coefficients were examined to evaluate direct effects among latent constructs, while specific indirect effects were analyzed to assess mediation effects. These tests were performed to determine whether the relationships proposed in the conceptual framework are empirically supported. The results of the hypothesis testing are summarized in Table 7 for direct effect results and Table 8 for indirect results.

Table 7. Hypothesis Testing Results for Direct Effects.

H ₁₋₇	Path	Path Coefficient (β)	t-statistic	p-value	Significance
H1	X1 $\rightarrow$ Z	0.050	0.297	0.767	not significant
H2	X2 $\rightarrow$ Z	0.385	2.676	0.007	significant
H3	X3 $\rightarrow$ Z	0.419	2.870	0.004	significant
H4	X1 $\rightarrow$ Y	0.383	2.147	0.032	significant
H5	X2 $\rightarrow$ Y	0.350	1.839	0.066	not significant
H6	X3 $\rightarrow$ Y	0.130	1.012	0.311	not significant
H7	Z $\rightarrow$ Y	0.054	0.437	0.662	not significant

Source: SmartPLS 4.0 2025 Output

Table 8. Hypothesis Testing Results for Indirect Effects.

H ₈₋₁₀	Path	Path Coefficient (β)	t-statistic	p-value	Significance
H8	X1 $\rightarrow$ Z $\rightarrow$ Y	0.003	0.117	0.907	not significant
H9	X2 $\rightarrow$ Z $\rightarrow$ Y	0.021	0.417	0.677	not significant
H10	X3 $\rightarrow$ Z $\rightarrow$ Y	0.023	0.386	0.700	not significant

Source: SmartPLS 4.0 2025 Output

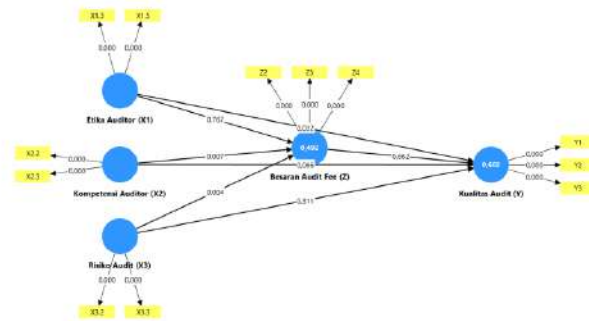


Figure 4. The Structural Model (Inner Model) after Bootstrapping.
Source: Processed Data Using SmartPLS 4.0

A hypothesis is considered supported if it meets the significance criteria of a t -statistic greater than 1.96 or a p -value less than 0.05, using a 5% significance level ($\alpha = 0.05$). Based on the bootstrapping results, the hypothesis testing outcomes are summarized as follows:

1. **H1 is not supported**, as the relationship shows a very small positive path coefficient ($\beta = 0.050$) with a t -statistic of 0.27 < 1.96 and a p -value of 0.767 > 0.05.
2. **H2 is supported**, indicated by a positive path coefficient ($\beta = 0.385$), a t -statistic of 2.676 > 1.96, and a p -value of 0.007 < 0.05.
3. **H3 is supported**, as evidenced by a relatively strong positive coefficient ($\beta = 0.419$), a t -statistic of 2.870 > 1.96, and a p -value of 0.004 < 0.05.
4. **H4 is supported**, with a positive path coefficient ($\beta = 0.383$), a t -statistic of 2.147 > 1.96, and a p -value of 0.032 < 0.05.
5. **H5 is not supported**, despite a positive coefficient ($\beta = 0.350$), as the t -statistic of 1.839 < 1.96 and p -value of 0.066 > 0.05 do not meet the significance threshold.
6. **H6 is not supported**, with a small positive coefficient ($\beta = 0.130$), a t -statistic of 1.012 < 1.96, and a p -value of 0.311 > 0.05.
7. **H7 is not supported**, as indicated by a very weak positive coefficient ($\beta = 0.054$), a t -statistic of 0.437 < 1.96, and a p -value of 0.662 > 0.05.
8. **H8 is not supported**, as the indirect effect is negligible ($\beta = 0.003$), with a t -statistic of 0.117 < 1.96 and a p -value of 0.907 > 0.05.
9. **H9 is not supported**, given the very small indirect effect ($\beta = 0.021$), a t -statistic of 0.417 < 1.96, and a p -value of 0.677 > 0.05.
10. **H10 is not supported**, as the indirect effect remains weak ($\beta = 0.023$), with a t -statistic of 0.386 < 1.96 and a p -value of 0.700 > 0.05.

4.2 Discussion

4.2.1 The Effect of Auditor Ethics on Audit Fees

The results indicate that **auditor ethics does not have a significant effect on audit fees**, suggesting that ethical attributes of auditors are not reflected in variations in audit fee determination. The insignificant effect of auditor ethics on audit fees can be explained by the normative nature of ethics within the auditing profession. Auditor ethics represents a minimum standard that must be fulfilled by all auditors in carrying out audit engagements in accordance with professional codes of conduct and auditing standards. Consequently, auditor ethics does not function as a distinguishing factor in the mechanism of audit fee determination.

In audit practice, audit fees are generally determined by engagement-related factors, organizational policies of public accounting firms, and negotiation processes with clients. These determinants emphasize aspects such as engagement complexity, audit risk, resource requirements, and firm-level considerations. As a result, individual ethical attributes of auditors are not directly reflected in variations in audit fees.

Thus, although auditor ethics plays a crucial role in safeguarding audit quality and maintaining professional integrity, its role is primarily as a behavioral constraint rather than as an economic determinant in audit fee setting. Auditor ethics establishes the boundaries of acceptable professional conduct, but it does not serve as a basis for differentiating compensation levels among auditors.

4.2.2 The Effect of Auditor Competence on Audit Fees

The findings show that auditor competence has a significant effect on audit fees, indicating that differences in auditors' professional capabilities are reflected in audit fee determination. This result is consistent with the study by Syafriadi & Gultom (2024), which finds that auditor competence has a significant positive effect on audit fees because clients are willing to pay higher fees for auditors perceived as professional and experienced. Conceptually, this finding suggests that auditor competence carries economic value that is directly reflected in audit fee determination.

Auditors with higher levels of competence are perceived as more capable of handling greater audit complexity, exercising more mature professional judgment, and performing more in-depth audit procedures. These conditions require greater allocations of time and resources, which are rationally followed by higher audit fees as compensation for the increased audit effort.

In addition, auditor competence functions as a quality signal for clients in the audit services market. Clients tend to be more willing to pay higher audit fees to auditors who are considered professional and experienced, as such auditors provide a higher level of assurance regarding the reliability of financial statements. Accordingly, auditor competence becomes a relevant factor in audit fee determination, distinguishing it from auditor ethics, which is normative in nature and must be possessed by all auditors regardless of individual differences.

4.2.3 The Effect of Audit Risk on Audit Fees

The results indicate that audit risk has a significant effect on audit fees, suggesting that higher levels of audit risk are associated with higher audit fees. Conceptually, the positive relationship between audit risk and audit fees can be explained by the need for increased audit effort in high-risk engagements. Higher audit risk requires auditors to perform more extensive and in-depth audit procedures, including expanded substantive testing, heightened professional skepticism, and the involvement of auditors with higher levels of expertise. These requirements directly increase the time, resources, and complexity of audit work, which are rationally followed by higher audit fees as compensation for the additional audit effort.

Moreover, higher audit risk increases auditors' exposure to litigation and reputational risks if material misstatements are not detected. In this context, audit fees function as a mechanism to accommodate auditors' risk management needs through more careful audit planning and more adequate resource allocation. Consequently, as the level of audit risk increases in an engagement, higher audit fees are required to support audit execution in accordance with professional standards.

This finding is consistent with the study by Sucipto & Agustina (2022), which shows that increased audit risk drives the need for greater time and resource allocation, thereby leading to higher audit fees. The result is also in line with the findings of Van et al. (2022) in public accounting firms in Vietnam, which emphasize that audit risk and engagement complexity are key determinants of audit fees, as auditors must ensure sufficient audit procedures to maintain audit quality and the reliability of audit outcomes.

4.2.4 The Effect of Auditor Ethics on Audit Quality

The findings indicate that auditor ethics has a significant effect on audit quality, suggesting that higher ethical standards among auditors are associated with better audit quality. This result demonstrates that auditor ethics plays a critical role in determining audit quality because ethical values form the foundation of auditors' professional behavior throughout the audit process. Auditors who uphold ethical principles such as integrity, objectivity, independence, and professional skepticism tend to perform audit procedures more carefully, comply more strictly with auditing standards, and are less susceptible to management pressure. These conditions increase the likelihood that auditors will detect and report material misstatements, which is ultimately reflected in higher audit quality.

This finding supports the view that audit quality is not solely a technical outcome, but also a behavioral outcome shaped by auditors' moral commitment and professional judgment. Ethical auditors are more willing to challenge management assertions, demand sufficient and appropriate audit evidence, and maintain independence even in situations involving pressure

or potential conflicts of interest. As a result, ethical conduct directly enhances both the audit process and the credibility of audit outcomes.

The results of this study are consistent with prior research that emphasizes the positive role of auditor ethics in improving audit quality. Studies by Iqbal & Santika (2024), Djamaa et al. (2023), Setyana et al. (2021), and Yulanda et al. (2021) find that auditors' adherence to professional codes of ethics (reflected in independence, objectivity, and integrity) significantly improves audit quality. Similar conclusions are also reported by Alsughayer (2021) and Nguyen et al. (2024), who argue that auditors with high ethical standards tend to produce higher audit quality due to more reliable professional judgment and ethical decision-making. The consistency of these findings reinforces the position of auditor ethics as a fundamental determinant of audit quality, particularly among auditors working in public accounting firms in Surabaya.

4.2.5 The Effect of Auditor Competence on Audit Quality

The results indicate that auditor competence does not have a significant effect on audit quality, suggesting that higher technical competence does not automatically translate into better audit quality. This finding implies that technical competence and professional knowledge alone are not sufficient to consistently produce high audit quality. Although auditors may possess adequate knowledge of auditing standards, accounting principles, and audit techniques, audit quality largely depends on how such competence is applied in practice. The effective translation of competence into audit quality requires proper audit planning, disciplined execution of audit procedures, and robust quality control during the engagement. Without these supporting conditions, the impact of auditor competence on audit quality may remain limited.

This result also reflects practical constraints commonly faced in audit engagements. In real-world audit settings, auditors often operate under time pressure, resource limitations, and strict internal policies imposed by public accounting firms. Under such conditions, even highly competent auditors may be unable to fully apply their knowledge and skills. As a consequence, the quality of audit procedures performed may not adequately reflect the auditor's underlying level of competence.

Furthermore, this finding suggests that auditor competence tends to function more as a latent capacity rather than a direct determinant of audit quality. Competence provides the potential to conduct high-quality audits, but its realization depends on enabling conditions such as sufficient time allocation, effective supervision, and strong engagement-level support. When these conditions are not adequately met, the contribution of competence to audit quality becomes less observable.

This result is consistent with prior studies by Setyana et al. (2021) and Subiyantoro (2025), which argue that auditor competence is an important foundation for reliable audits, but its impact on audit quality becomes optimal only when supported by systematic planning, effective execution, and adequate quality control mechanisms. However, the findings differ from those of Syafriadi & Gultom (2024), Iqbal & Santika (2024), Djamaa et al. (2023), Alsughayer (2021), and Nguyen et al. (2024), who report a significant positive relationship between auditor competence and audit quality. These mixed results indicate that the effect of auditor competence on audit quality is highly context-dependent and influenced by engagement conditions and the broader audit environment.

4.2.6 The Effect of Audit Risk on Audit Quality

The findings indicate that audit risk does not have a significant effect on audit quality, suggesting that higher perceived audit risk does not necessarily lead to differences in the quality of audit outcomes. This result implies that audit risk functions primarily as an input factor in audit planning rather than as a direct determinant of audit quality. Audit risk influences initial engagement decisions, such as the extent of audit procedures, the level of professional judgment required, and the allocation of audit resources. However, the quality of the audit ultimately depends on how effectively auditors respond to identified risks through the consistent application of appropriate audit procedures, rather than on the level of risk itself.

This finding also suggests that auditors may be able to maintain relatively consistent audit quality across engagements with varying levels of risk, provided that audit procedures are designed and executed in accordance with auditing standards. In such circumstances, differences in audit risk are absorbed through adjustments in planning and audit effort, without necessarily producing observable variations in audit quality.

Moreover, the result highlights that audit risk alone does not guarantee a higher or lower quality audit. High-risk engagements do not automatically result in lower audit quality if auditors respond appropriately, nor do low-risk engagements necessarily lead to superior audit quality. Instead, audit quality is shaped by the effectiveness of auditors' professional judgment, compliance with standards, and engagement-level execution.

This finding is consistent with prior studies by Sucipto & Agustina (2022) and Muslim et al. (2020), which also report that audit risk does not significantly affect audit quality, despite differences in the direction of their coefficients. However, it contrasts with the findings of Yulanda et al. (2021), Van et al. (2022), Al Farishi & Salim (2025), and Al Radhi & Abdulahad (2023), which identify audit risk as a significant factor influencing audit quality. These divergent results indicate that the relationship between audit risk and audit quality is context-specific and strongly influenced by how audit risk is managed and operationalized within audit engagements.

4.2.7 The Effect of Audit Fee on Audit Quality

The results show that audit fee does not have a significant effect on audit quality, indicating that variations in audit fees are not consistently associated with differences in audit quality. This finding suggests that audit fee functions more as a consequence of engagement characteristics rather than as a direct driver of audit quality. Although audit fees often reflect the complexity, scope, and risk of an audit engagement, a higher fee does not automatically translate into better audit execution or higher-quality audit outcomes. Audit quality depends more heavily on how auditors conduct the audit process, particularly their adherence to auditing standards, professional judgment, and ethical behavior.

This result also implies that audit fee should be viewed as an enabling condition rather than a determinant of audit quality. While adequate fees may provide the necessary resources for conducting an audit, the mere availability of resources does not guarantee that auditors will apply deeper procedures, exercise greater skepticism, or improve audit judgments. Without strong ethical commitment and professional discipline, higher audit fees may fail to improve audit quality and, in some cases, may even create economic dependence on clients that threatens auditor independence.

Furthermore, this finding aligns with the notion that audit quality is primarily behavior-driven rather than compensation-driven. In this study, audit quality appears to be more strongly influenced by auditors' ethical standards than by the magnitude of fees received. This reinforces the idea that professional values and conduct play a more central role in determining audit quality than financial incentives alone.

The result is consistent with prior studies by Syafriadi & Gultom (2024), Iqbal & Santika (2024), Subiyantoro (2025), Ramasari (2021), and Muslim et al. (2020), all of which conclude that audit fee does not significantly affect audit quality. However, it differs from findings by Sucipto & Agustina (2022), Djamaa et al. (2023), and Van et al. (2022), who report a significant relationship between audit fee and audit quality. These differences suggest that the effect of audit fee on audit quality is not universal, but depends on contextual factors such as auditor independence, quality control mechanisms, and the regulatory environment in which audit engagements are performed.

4.2.8 The Mediating Role of Audit Fee in the Relationship between Auditor Ethics and Audit Quality

The findings indicate that audit fee does not mediate the relationship between auditor ethics and audit quality, suggesting that the influence of auditor ethics on audit quality occurs directly rather than through economic mechanisms. This result implies that ethical behavior exercised by auditors translates into audit quality through professional commitment, integrity, and independence in performing audit procedures, without relying on the level of compensation received. Ethical auditors tend to comply with auditing standards, maintain professional skepticism, and resist client pressure regardless of the audit fee agreed upon. As a result, audit quality reflects moral judgment and professional responsibility rather than financial incentives.

The absence of a mediating effect can be explained by the normative nature of auditor ethics. Ethics function as a professional obligation that must be upheld irrespective of engagement conditions, including audit fee levels. Consequently, audit fee does not operate as a channel through which ethical values are transformed into higher audit quality. Even when audit fees vary, ethical standards remain constant and directly shape audit behavior.

This finding also suggests that audit fee is not an effective mechanism for converting ethical intentions into audit outcomes. While audit fee may provide logistical support for audit execution, it does not strengthen or weaken the ethical foundation that governs auditors' professional conduct. Therefore, improvements in audit quality driven by ethics are more closely tied to internal moral standards than to external economic arrangements.

Overall, the rejection of the mediating role of audit fee in this relationship reinforces the view that **audit quality is fundamentally behavior-driven**, particularly by ethical commitment, rather than being indirectly influenced through compensation structures. This result contributes to the audit literature by highlighting the limited role of audit fee as an intermediary in ethically grounded audit behavior.

4.2.9 The Mediating Role of Audit Fee in the Relationship between Auditor Competence and Audit Quality

The results show that **audit fee does not mediate the relationship between auditor competence and audit quality**, indicating that higher compensation does not automatically translate auditor competence into better audit outcomes. This finding suggests that although auditor competence is economically valued which reflected in higher audit fees, such compensation does not necessarily ensure that technical expertise is fully transformed into higher-quality audit execution. Competent auditors may possess strong technical knowledge, experience, and professional skills, yet these attributes alone are insufficient to guarantee superior audit quality when they are not accompanied by effective implementation during the audit process.

The absence of a mediating effect implies that audit fee primarily reflects the market valuation of auditor competence rather than serving as a mechanism that enhances audit quality. In practice, higher audit fees may be agreed upon due to perceived auditor expertise or engagement complexity, but this does not obligate or ensure deeper audit procedures, stricter professional judgment, or more rigorous evidence evaluation unless such expectations are explicitly embedded in audit planning and execution.

Moreover, the application of auditor competence in producing audit quality is highly contingent on engagement conditions, including time pressure, workload distribution, and internal quality control mechanisms within the audit firm. When these conditions are restrictive, even highly competent auditors may be unable to optimally apply their skills, regardless of the level of audit fee received.

This finding is consistent with Syafridi & Gultom (2024), who also report that audit fee fails to mediate the relationship between auditor competence and audit quality. Although conducted in a different context and with different constructs, both studies indicate that audit fee has limited effectiveness as an intermediary variable in translating technical capability into audit outcomes.

Overall, the rejection of H9 reinforces the notion that **audit fee functions more as an economic signal than as a transformational mechanism**. Auditor competence contributes to audit quality through direct application in audit judgment and procedures, rather than indirectly through increased compensation. This result underscores the importance of focusing on how competence is operationalized in practice, rather than assuming that higher fees alone will lead to better audit quality.

4.2.10 The Mediating Role of Audit Fee in the Relationship between Audit Risk and Audit Quality

The results indicate that **audit fee does not mediate the relationship between audit risk and audit quality**, suggesting that higher compensation associated with riskier engagements **does not necessarily lead to improved audit outcomes**. This finding implies that although higher audit risk is often followed by higher audit fee (reflecting increased complexity and expected audit effort) the additional compensation **does not** automatically **translate into higher audit quality**. In other words, audit fee functions primarily as a pricing response to risk at the planning stage, rather than as a mechanism that ensures a more effective implementation of audit procedures during fieldwork.

In practice, increased audit risk typically prompts adjustments in engagement terms, including fee negotiations, expanded audit scope, or involvement of more experienced personnel. However, the effectiveness of these adjustments in improving audit quality depends on how audit risk is actually addressed through professional judgment, procedural rigor, and consistent application of auditing standards. When such responses are not adequately executed, higher audit fees alone are insufficient to enhance audit quality.

The absence of a mediating effect also suggests that audit risk influences audit quality more through **how auditors respond to risk**, rather than through the level of economic resources allocated to the engagement. If risk assessment does not lead to substantive changes in audit strategy, testing depth, or skepticism, then the quality of the audit remains unaffected despite higher fees.

This result differs from Sucipto & Agustina (2022), who found that audit fee **mediates the relationship between audit risk and audit quality** in public accounting firms in Jakarta Barat. The divergence in findings highlights the contextual nature of audit fee as a mediating variable. Differences in engagement characteristics, firm-level quality control systems, client profiles, and audit market dynamics may influence whether audit fee effectively translates risk considerations into improved audit execution.

Overall, the rejection of H10 reinforces the conclusion that **audit fee does not serve as a consistent conduit through which audit risk is converted into higher audit quality**. Instead, audit quality is more strongly determined by the auditor's professional response to risk, including judgment, skepticism, and adherence to standards, rather than by the level of compensation associated with risky engagements.

5. Comparison

The findings of this study were compared with prior research to position its contribution within the broader literature. Consistent with Syafriadi and Gultom (2024), auditor competence significantly influenced audit fees, confirming that technically proficient auditors command higher fees due to their expertise and market reputation. Similarly, the positive relationship between audit risk and audit fees aligns with Sucipto and Agustina (2022) and Van et al. (2022), suggesting that engagements with higher inherent and control risks require greater audit effort and thus higher compensation.

Conversely, the results revealed that audit fees do not significantly affect audit quality, supporting Ratnasari (2021) and Muslim et al. (2020), who found that increased fees do not necessarily translate into superior audit performance. The lack of mediation effects through audit fees underscores that economic mechanisms alone do not guarantee enhanced audit quality. Instead, ethical commitment and professional integrity remain the dominant drivers of quality outcomes, corroborating the arguments of Iqbal and Santika (2024) and Alsughayer (2021).

Theoretically, this study **advances the Theory of Planned Behavior (Ajzen, 1991)** by demonstrating that while competence and risk influence audit fee determination, only ethical values directly and significantly enhance audit quality. This distinction highlights that moral intention and professional responsibility exert a stronger behavioral influence than economic incentives. Compared to previous models that emphasize structural or financial factors, the present research provides a behavioral perspective, emphasizing ethics as the most influential determinant of audit quality among public accountants in emerging market settings such as Indonesia.

6. Conclusion

The results of this research **indicate that** three out of ten hypotheses are supported (significant), while seven hypotheses are not supported (insignificant). These findings suggest that not all hypothesized relationships in the conceptual model are empirically confirmed, highlighting the complex nature of the relationships among auditor ethics, auditor competence, audit risk, audit fee, and audit quality.

This study **contributes theoretically to the development of the Theory of Planned Behavior (Ajzen, 1991)** by demonstrating that the relationship between auditors' personal characteristics and audit quality does not always operate through economically mediated mechanisms. Within the TPB framework, attitudes, subjective norms, and perceived behavioral control shape intention, which is subsequently translated into actual behavior. However, **the findings of this study indicate that** even when auditors possess strong ethical attitudes, professional competence, and awareness of audit risk, the realization of high-quality audit behavior is not automatically mediated by engagement conditions as reflected in audit fees.

Specifically, this study extends TPB by emphasizing that the availability of resources or structural support (represented in this context by audit fees) does not necessarily function as an effective bridge between professional intention and actual audit behavior. Auditor ethics is found to have a direct effect on audit quality, indicating that professional attitudes can be

translated into high-quality audit behavior without reliance on economic mechanisms. In contrast, auditor competence and audit risk, although influencing the determination of audit fees, are not automatically transformed into improved audit quality when they are not accompanied by more effective implementation of audit procedures.

Accordingly, this study enriches the application of TPB in the auditing context by showing that engagement constraints or support do not always serve as the primary determinants in linking professional intention to actual behavior. These findings underscore the importance of distinguishing between auditors' professional intentions and the implementation of high-quality audit behavior, while highlighting that behavioral and ethical factors play a more dominant role than economic factors in determining audit quality.

Nevertheless, this study is subject to several limitations. First, the variables examined are limited to auditor ethics, competence, audit risk, audit fees, and audit quality, without incorporating subjective norms within the TPB framework. Second, the respondent scope is restricted to auditors in Surabaya, limiting the generalizability of the findings. Third, the use of a questionnaire-based quantitative approach may introduce response bias. Finally, the study employs a single mediating variable and a relatively small sample size. Future research is therefore encouraged to expand the model by incorporating subjective norms or alternative mediating variables, broaden the respondent scope across different regions, and adopt mixed methods (quantitative and qualitative) to better capture the nuances of auditor behavior and produce more comprehensive findings.

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Conflicts of Interest:

The authors declare that there are no conflicts of interest related to this research and publication. All stages of the study, including data collection, analysis, and manuscript preparation, were conducted independently without any involvement from external parties.

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