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The Influence of Audit Experience, Audit Digitalization, Audit Fees and Quality of Audit Results as Intervening Variables on Survey Audit Performance at Public Accounting Firms in Central Java

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ABSTRACT

This study investigates the effects of audit experience, digitalization, audit fees, and audit quality on auditor performance, focusing on public accounting firms in Central Java. Using data from 49 respondents, the research emphasizes the role of financial reports as a communication tool between companies and stakeholders. Audit fees are influenced by assignment risks, service complexity, and the required expertise. Discrepancies in fee determination may indicate reduced auditor motivation. Auditor experience varies, impacting performance and professional conduct. More experienced auditors tend to demonstrate higher professionalism, which often correlates with higher fees and better audit quality. The findings reveal that audit experience, digitalization, and audit fees significantly affect auditor performance. Additionally, high-quality audit results also contribute positively to performance outcomes. Effective audits demand adequate resources, strong adherence to standards, and mastery of digital tools to ensure thorough and efficient processes. Ultimately, auditors who possess both technical expertise and ethical understanding are better equipped to deliver reliable audit services.

Keywords: Audit Experience, Audit Digitalization, Audit Fees, Quality of Audit Results, Audit Performance

1. Introduction

Financial reports are a form of company accountability to internal parties, namely management and employees, while external interested parties are owners, creditors, potential investors, government, shareholders, and customers. The reliability of financial reports is essential for stakeholders and the company's development. Auditing financial reports, as noted by Boynton (2003), is an activity to evaluate evidence related to company reports to provide an opinion as to whether the report -the report has been presented relatively by established criteria, namely by generally accepted principles. A financial report is a tool or media used to communicate between the party who owns the financial report (company) and the parties who use it, namely investors and other external parties interested in the financial report (Baroto, 2022).

Financial reports containing financial entities and the condition or conditions of the company in a certain period are expected. They must reflect the actual conditions of a particular activity by a certain period so that users can obtain and extract information from financial reports for consideration and even economic decision-making. Therefore, information users want the financial reports provided by companies to be financial reports that occur and describe the actual situation, but what often happens is that the information presenter tends to report only "good" things. According to Agoes (2012), the audit fee is determined based on various factors

including the level of risk associated with the assignment, the complexity of the services offered, the expertise needed, the fee structure of accounting firms, and other professional factors. If the payment received by the auditor does not align with the factors used to determine the audit fee, it could lead to suboptimal motivation for conducting the audit. This scenario suggests that the auditors at the audit firm may not be fully engaged in the audit process (Kelley & Margheim, 1990). The individual auditor's unique background will influence how well they perform during the auditing process. The quality of the audit will be affected by the auditor's level of experience, as those with greater experience will possess superior skills in conducting audits. The experience of an auditor will influence audit fees, time budget pressure, and task complexity what he will do. The existence of different work experiences between one auditor and another will give rise to different attitudes and actions between one auditor and another. The experience of each auditor influences audit fees. Auditors who work longer will have higher work professionalism, so the size of the audit fee will also follow suit. High audit quality will require a more significant audit fee because the process must be good to get good results, and the costs are more critical.

Trisnarningsih (2007) underscores that performance is a work result in a person carrying out the assigned tasks. Achieving these outcomes is dependent on abilities, expertise, and dedication to meeting deadlines, assessed by looking at output volume, standard, and punctuality. The auditor's effectiveness is a reflection of their efforts in producing improved results to reach company objectives (Fanani et al., 2008). The goal at hand involves conducting a neutral and unbiased evaluation of the financial statements of a company or organization to determine if they adhere to accounting principles. The effectiveness of the auditor will be evaluated based on the outcomes and procedures of the audit conducted according to established guidelines. Thus, an auditor's ability to complete his duties and understand the applicable rules and code of ethics will lead to better work results.

Good auditor performance will increase public trust in the accounting profession. However, if auditors engage in behavior that damages the image of the public accounting profession, the public will no longer trust public accountants. In recent years, there has been a decline in public trust in business and political leadership. Various cases such as corruption, illegal practices by company leaders, and incompetent professionals demonstrate this. There have been many cases of violations in the auditor profession. In recent times, there has been increased scrutiny on the effectiveness of auditors working at public accounting firms. This attention is due to the rise in incidents involving such firms.

However, the integrity of auditors tasked with reviewing and evaluating corporate reports is under increasing scrutiny due to a noticeable rise in cases of inadequate performance. A prime example of this situation is the botched financial assessments of PT. Garuda Indonesia, which prompted the Financial Professional Development Center of the Ministry of Finance to condemn the public accountants and accounting firms involved on December 31, 2018. Auditor Kasner Sirumapea has had his license suspended for one year due to a significant violation that adversely affected the results of the Independent Auditor's Report. His conduct failed to comply with the necessary Audit Standards for Public Accountants, particularly SA 315, SA 5001, and SA 560. The financial professional development center team has decided to give Kasner Sirumapea's auditor a 12-month license suspension for public accountant Kasner Sirumapea based on orders from the Minister of Finance (KMK No. 312/KM.1/2019 on 27 June 2019). This research has a gap phenomenon in the audit quality variable.

One of the gap phenomena in Indonesia taken from CNBC Indonesia (2019) was that it occurred at public accounting firms Purwanto, Sungkoro, and Surja because they were found to have violated capital market regulations or laws and the code of ethics for the public accounting profession from Indonesian Institute of Public Accountants. When auditing PT. Hanson International, Tbk (MYRX), as of 31 December 2016, for the 2016 financial year, public accounting firms Purwanto, Sungkoro, and Surja were considered careless and less than thorough because they caused an overstatement of IDR 613 billion due to the recognition of income from the sale of ready-to-build plots (KASIBA) using complete accrual method, which produces a gross value of IDR 732 billion. Therefore, Sherly Jakom, as a partner of public accounting firms Purwanto, Sungkoro, and Surjadi, was subject to sanctions by the Financial Services Authority, namely freezing Sherly Jakom's Registered Certificate (STTD) for 1 (one) year.

MRYX was also asked to restate the financial report for the financial year 31 December 2016 by revising its income. Another gap phenomenon in Indonesia taken from CNBC Indonesia (2019) also occurred at public accounting firms Tanubrata, Sutanto, Fahmi, Bambang & Partners due to misrepresentation of PT's financial statements. Garuda Indonesia, Tbk financial year 31 December 2018 regarding the cooperation agreement to provide connectivity services with PT. MahataAero Teknologi has a value of US\$ 239.94 million. Due to this error, the company, which previously experienced a loss of US\$ 216.58 million, could now record a profit of US\$ 809,946. Auditors do not implement a quality control system when examining PT reports. Garuda Indonesia, Tbk, so public accounting firms were given a written warning and an obligation to improve policies and procedures. Due to this error, the public accounting firms were also subject to suspension or suspension of Kasner Sirumpaea's public accountant license for one year. Apart from that, PT Garuda Indonesia, Tbk was also sanctioned by the Indonesian Stock Exchange with a fine of IDR 250 million and a deadline of 26 July 2019 for restatement or improvements to the company's financial statements.

The primary goal of the public accounting profession is to enhance the trustworthiness of company financial statements to enable informed decision-making (Yasin et al., 2021). Users of audited financial reports and other services from public accountants must be vigilant about the quality of the audits to maintain the trust they have established. Financial reports undergo an auditing process by public accountants are considered more reliable compared to those that are not subjected to such scrutiny (Yasin et al., 2021). There is a distinction between this study and previous studies in that the presence of a research gap causes differences in research findings among researchers. Furthermore, the researcher in this study introduced the variable of Audit Result Quality as a mediator to examine the impact of audit experience, audit digitalization, and audit fees on the quality of audit outcomes, as well as the effect of audit result quality on audit effectiveness.

2. Literature Review

2.1. Attribution Theory

Harold Kelley (1972-1973) proposed the Attribution theory, which delves into the reasons behind why individuals decide to take a particular action or behave in a certain manner. This theory focuses on determining the cause that leads to people's actions (Robbins & Judge, 2015). According to attribution theory, people analyze the reasons behind someone's actions by deciding if they were influenced by internal or external factors (Robbins & Judge, 2015). Behavior that originates from within is considered within the individual's realm of influence, whereas behavior that is externally induced is shaped by external factors, leading to the individual being compelled to act in response to the circumstances. The researcher in this study is utilizing attribution theory to investigate the various factors affecting auditors' performance on audit quality, particularly focusing on the personal traits of the auditors themselves. Personal characteristics play a significant role in determining the outcome of audits, as they provide internal motivation for individuals to engage in their work.

2.2. Auditor Performance

Auditor performance is work performance or achievement measured by quantity, timeliness in carrying out tasks, attendance, quality, and responsibility in holding office. Auditor performance involves fulfilling audit responsibilities within an allotted timeframe. It represents the actions taken by auditors to ensure quality and unbiased financial statement analyses for organizations or companies. The goal is to determine whether the auditor's duties have been carried out effectively. The audited financial statements are presented relatively by or not by applicable accounting standards. According to Rosally and Yulius (2015), auditor performance results from audit activities on an organization's or company's financial reports.

2.3. Auditor Experience

Audit experience is a learning process that increases potential development in the studied field. Experience is the key to an auditor's success in an audit. An auditor with experience will be seen as an auditor with sufficient expertise in carrying out his duties. As expressed by Suraida (2005), the auditor's expertise lies in the extensive experience gained from analyzing financial reports over a period of time and completing

numerous assignments. As explained by Marchant G.A (1989) and Davis (1996) in Suraida (2005) found that auditing accountants were able to identify errors in analytical studies better. Experienced examining accountants also show more selective attention to relevant information. The Indonesian Accountants Association (2012) states that audit experience is obtained by public accountants when they carry out their audit assignments. Experience will be gained if assignment and supervision procedures run well.

2.4. Audit Digitalization

Digital auditing in the context of accounting and auditing refers to using technology to examine, audit, and manage finances and accounting. Digitalization of audits is carried out to strengthen accounting supervision. With the digitalization of audits, it is hoped that supervision of the accounting sector will become more integrated. With the management of Big Data, it is hoped that the sources of findings or problems can be analyzed down to their roots. In the Industrial Revolution 4.0 and Society 5.0 era, new challenges and opportunities are presented in the business and governance ecosystem. The disruption caused by technological developments requires the parties involved to move quickly and be adaptive and innovative. They are carrying out transformations and shifts in business model operations and increasing human resources competencies to avoid the threat of becoming irrelevant to the current dynamics. Collaboration between technology and humans in the context of business and governance is expected to accelerate the achievement of the vision, mission, and goals of business entities, and the internal audit profession cannot be separated from its role in anticipating these challenges by optimizing the function of the three lines of defense. The role of internal auditors in improving the quality of governance of business and non-profit-oriented entities, including issues related to increasing the use of digital technology in the internal audit environment. The development of information technology that reaches all aspects of business and organizations is essential for updating references related to the adaptation and agility of internal auditors in facing changes towards digitalization of business processes of entities and organizations that are the subject of their audit assignments.

2.5. Audit Fees

Audit fees are compensation received by auditors in connection with providing audit services. An audit commission, also known as an audit fee, refers to a compensation offered in cash, products, or other means to secure a contract with a client or third party. Audit fees are service fees obtained or received by auditors for client services. An audit commission or audit fee is a right the client gives to fulfill the audit obligation to the client that the auditor has carried out. Audit fees are established through a contractual agreement between the client and the auditor, typically decided upon prior to commencing the audit procedure (Agustini & Siregar, 2020). Audit fees refer to the compensation that clients pay to public accountants for the audit services they provide. This payment is a way for the auditor to repay the client for any expenses or losses incurred during the audit process (Fachruddin & Handayani, 2017). Audit fees have their amounts because they depend on several audit assignments, such as the client company's size, the audit service's complexity, and the name of the public accounting firm that carries out the audit service (Pranata et al., 2018). An extensive audit fee can make the auditor agree to pressure from the client, which will later impact the audit results in the form of the auditor's opinion. Audit fees are calculated apart from the agreement between the auditor and the client, and fees are also calculated based on direct and indirect costs (Rohmaniyah, 2017).

2.6. Quality of Audit Results

Audit quality refers to the execution of standardized audits to uncover and disclose client infractions. It is typically evaluated based on the auditor's expert judgment backed by concrete evidence and evaluations. Shareholders receive dependable services from auditors when they produce unbiased, credible audit reports supported by sufficient evidence (FRC, 2006). Christiawan (2002) stated that audit quality is determined by two things, namely competence and independence. A competent auditor is an auditor who can find violations, while an independent auditor is an auditor who is willing to reveal these violations. Audit quality is the auditor's probability that when auditing his client's report, the auditor can find violations in his client's accounting system and report them in the audit report. The auditor is guided by auditing and quality control standards when performing his duties. The Indonesian Accountants Association (IAI) asserts that the quality of an audit conducted by an auditor is determined by its adherence to auditing standards and quality control standards. Audits gather and assess evidence to determine the alignment between established criteria and information (Basworo et al., 2021). Audit quality is characterized by the readiness to disclose significant errors

and dishonest accounting behaviors in financial statements and communicate this data effectively without negotiation (Mohammed et al., 2018). In addition, according to Ardianingsih (2021), audit quality plays a role in a market assessment probability if the financial report contains material deviations, and the auditor can find and report these deviations. Audit quality can be achieved when an auditor identifies and communicates any discrepancies in a client's accounting system. This requires the auditor to utilize their expertise and skills to effectively report any errors in the system.

2.7. Framework

The theoretical framework is used as an illustration in preparing the thesis so that this research will be more focused and detailed, which is realized in the form of a schematic image of the framework. The framework of thought developed in this research is as follows:

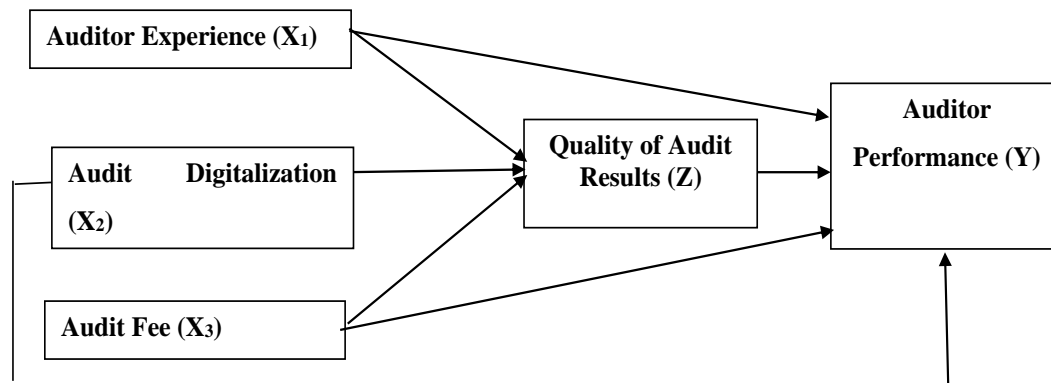


Figure 1. Research Framework

3. Methodology

3.1. Population and Sample

The population in this research were auditors who are members of a Central Java public accounting firm. Ninety questionnaires were sent to the auditors, while 58 questionnaires were returned. In addition, 49 questionnaires that came from respondents could be used in this research.

3.2. Operational Definition of Variables Used

3.2.1. Auditor Performance

Auditor performance is performance or work performance measured by quantity, timeliness in carrying out tasks, attendance, quality, and responsibility in holding office. Auditor performance variables are measured using a Likert scale.

3.2.2. Auditor Experience

Audit experience is a learning process that increases potential development in the studied field. Experience is the key to an auditor's success in an audit. An auditor with experience will be seen as an auditor with sufficient expertise in carrying out his duties. This variable is measured using a Likert scale.

3.2.3. Audit Digitalization

Digital auditing in the context of accounting and auditing refers to using technology to examine, audit, and manage finances and accounting. Digitalization of audits is carried out to strengthen accounting supervision. With the digitalization of audits, it is hoped that supervision of the accounting sector will become more integrated. With the management of Big Data, it is hoped that the sources of findings/problems can be analyzed down to their roots. This variable is measured using a Likert scale.

3.2.4. Audit Fees

Audit fees are compensation in the form of money, goods, or other benefits is provided to or received from clients or other parties in exchange for obtaining business engagements. Audit fees are service fees obtained or received by auditors for client services. This variable is measured using a Likert scale.

3.2.5. Quality of Audit Results

The quality of an audit refers to the standards followed during the audit process in order to uncover and document any infractions made by the clients. Audit quality is usually measured by the auditor's professional opinion supported by objective evidence and assessments. This variable is measured using a Likert scale.

4. Results and Discussion

4.1. Research Results

Based on the questionnaire distributed to 49 respondents, the results of the validity test suggest that all variable items are deemed valid as the coefficient value is less than 0.05. The reliability test confirms that the Cronbach's alpha value for all variable items exceeds 0.60, demonstrating reliability.

4.1.1. Classic Assumption Test

Table 1 displays the outcomes of the traditional assumption assessment. It can be observed from the table that the classical assumption evaluations, including tests for multicollinearity, autocorrelation, heteroscedasticity, and normality, have all been successful. This indicates that hypothesis testing can now proceed.

Table 1. Classic Assumption Test Results

Classic assumption test	Test results	Information
Multicollinearity Test	Tolerance (0.354), (0.697), (0.938), (0.405) > 0,10 VIF (2.828), (1.434), (1.0661), (2.4729) < 10	Passed
Autocorrelation Test	p (0,770) > 0,05	Passed
Heteroscedasticity Test	p (0,907), (0,765), (0,292), (0,797) > 0,05	Passed
Normality test	p (0,381) > 0,05	Passed

Source: Primary data processed, 2024

4.1.2. Data Analysis Results

Based on Table 2, the regression equation and the regression coefficient results are obtained, namely:

$$Y = -13.297 + 0.536 X1 + 0.281 X2 + 0.289 X3 \quad (1)$$

Y = Audit Performance, X1 = Audit Experience, X2 = Digital Audit, X3 = Audit Fee, Z = Quality of Audit Results.

The regression coefficient figure Audit Results (Z) are constant or fixed. The regression coefficient figure X3) and the Quality of Audit Results (Z) are constant or constant. The regression coefficient Figure X2) and the Quality of Audit Results (Z) are constant or fixed as revealed in the regression coefficient figure. Based on Table 2, the t-test results for the Audit Experience variable obtained a t-value of 6.118 with a p-value of 0.001 < 0.05, so H0 was rejected, and Ha was accepted, meaning there is a significant influence of Audit Experience on Audit Performance. The Audit Digitalization variable obtained a t-value of 2.333 with a p-value of 0.024 < 0.05, so H0 was rejected, and Ha was accepted, meaning that Audit digitalization significantly influences Audit Performance. Audit Fee obtained a t-value of 3.941 with a p-value of 0.000 < 0.05, so H0 is accepted, and Ha is accepted, meaning that Audit Fee significantly influences Audit Performance. The Audit Result Quality variable obtained a t value of 3.941 with a p-value of 0.000 < 0.05, so H0 was rejected, and Ha was accepted, meaning that there is a significant influence of Audit Result Quality (Z) on audit performance (Y).

The calculations in Table 2 show that the regression model has a F value of 37.289 with a p-value of 0.000 < 0.05. So H0 is rejected, and Ha is accepted, meaning that the model is correct in predicting audit experience (X1), Audit Digitalization (X2), and Audit Fee (X3) on the dependent variable Audit Performance (Y). The results of testing the coefficient of determination in Table 2 obtained the coefficient value determination (adjusted R2) is 0.751, which means the contribution of Audit Experience (X1), Audit digitalization (X2), Audit Fee (X3), and Quality of Audit Results (Z) to the dependent variable Audit Performance (Y) in public accountants is 75, 1% with the remaining 24.9% explained by other variables outside the model that have not been examined. Meanwhile, the regression test results on the quality of audit results influence audit performance with a p-value of 0.000 < 0.05.

Table 2. Multiple Linear Regression Test Results

Variable	Regression Coefficients	t	Sig
(Constant)		-2,133	0,000
Audit Experience	0,578	6,118	0,000
Audit Digitalization	0,218	2,333	0,024
Audit Fees	0,073	3,941	0,000
F	37.289		0,000
Adjusted R Square	0,751		

Source: Primary data processed, 2024

4.1.3. Multiple Linear Regression Using Intervening

Path analysis is a method discussed by Sugiyono (2013) that forms a part of the regression model. This technique is utilized for examining the connections between variables and determining cause-and-effect relationships. It involves the use of correlation, regression, and paths to identify the involvement of intervening variables in the process. Path analysis was the statistical method employed in this study. The main focus of the analysis was to determine the validity of the path construct through empirical testing. As noted by Ghozali (2016), path analysis examines if the independent variable has an indirect impact on the dependent variable through intermediate variables. The analysis seeks to identify both direct and indirect effects using correlation and regression to understand the end result of the dependent variable. This process involves either a direct path or a mediating variable, such as Audit Experience affecting Audit Results quality, which then influences Audit Performance.

The outcomes of the analysis obtained a p-value of $0.000 < 0.05$, so H_0 is rejected, and H_a is accepted, meaning that there is a significant influence of Audit Experience (X1) on Financial Performance (Y), so hypothesis 4 states that Audit Experience and Audit Results Quality are intervening variables. Audit performance has been proven to be accurate, which means that audit experience has a direct effect on audit performance. The Effect of Audit Digitalization on the Quality of Audit Results as an intervening variable on Audit Performance. The analysis results obtained a p-value of $0.886 < 0.05$, so H_0 is rejected. H_a is rejected, meaning that Audit Digitalization (X2) has no significant effect on Audit Performance (Y), so hypothesis 5 states that Audit Digitalization with Audit Result Quality as an intervening variable affects audit performance, is not proven to be accurate, meaning that digitalization has no direct effect on audit performance. The Influence of Audit Fees on the Quality of Audit Results as an intervening variable on Audit Performance. The analysis results obtained a p-value of $0.527 < 0.05$, so H_0 is rejected. H_a is rejected, meaning that Audit Fee (X3) has no significant effect on Audit Performance (Y), so hypothesis 6 states that Audit Fee and Quality of Audit Results are intervening variables on Audit performance is not proven to be accurate, or it can be said that audit fees do not have a direct effect on audit performance.

4.2. Discussion

4.2.1. The Effect of Audit Experience on Audit Result Quality

The examination findings showed that the p-value is 0.001, which is less than 0.05, leading to the rejection of H_0 . H_a is supported instead, indicating that the quality of audit results (YZ) is greatly impacted by audit experience (X1). Hence, hypothesis 1 asserts that audit experience has a significant effect on the quality of audit results, and this has been confirmed to be accurate.

4.2.2. The Effect of Audit Digitalization on Audit Result Quality

The analysis obtained a p-value of $0.024 < 0.05$, so H_0 was rejected. H_a was accepted, meaning that digitalization of audits (X2) had a significant effect on the quality of audit results (Z), so hypothesis 2, which stated that digitalization of audits had a significant effect on the quality of audit results, was proven correct.

4.2.3. The Effect of Audit Fees on Audit Result Quality

The study found a p-value of 0.000, which is less than the significance level of 0.05, leading to the rejection of the null hypothesis (H_0). The alternative hypothesis (H_a) was supported, indicating that the audit fee (X3) did have a notable impact on the audit results' quality (Z). Therefore, hypothesis 3 was validated, asserting that the audit fee indeed influenced the audit results' quality.

4.2.4. The Effect of Audit Experience on Audit Performance

The results of the analysis showed a p-value of 0.001, which is less than the significance level of 0.05, leading to the rejection of H0. Ha is affirmed, indicating that audit experience (X1) has a substantial impact on audit performance (Y), therefore confirming the accuracy of hypothesis 1, which suggests that audit experience greatly affects audit performance.

4.2.5. The Effect of Audit Digitalization on Audit Performance

The evaluation resulted in a p-value of 0.027, which is less than 0.05, leading to the rejection of the null hypothesis. The alternative hypothesis was supported, indicating that the digitalization of audits had a noteworthy impact on financial performance. Therefore, it was confirmed that the hypothesis suggesting a significant relationship between audit digitalization and performance was accurate.

4.2.6. The Effect of Audit Fees on Audit Performance

The examination yielded a p-value less than 0.05, resulting in the rejection of H0. Acceptance of Ha indicated that audit fees had a significant impact on audit performance. This confirmed the validity of hypothesis 3, which proposed that audit fees influenced audit performance significantly.

4.2.7. The Effect of Audit Experience on Audit Performance through Audit Result Quality as a Mediating Variable

The analysis revealed a p-value of 0.001, which is lower than the significance level of 0.05. This leads to the rejection of the null hypothesis (H0) and the acceptance of the alternative hypothesis (Ha). Thus, it can be concluded that audit experience (X1) has a significant impact on audit performance (Y). In other words, hypothesis 1 suggests that audit experience significantly affects audit performance and quality. Audit is a proven variable, meaning that audit experience directly influences audit performance, with audit quality as an intervening variable.

4.2.8. The Effect of Audit Digitalization on Audit Performance through Audit Result Quality as a Mediating Variable

The analysis results obtained a p-value of $0.886 < 0.05$, so H0 and Ha were rejected. Audit digitalization (X2) did not significantly affect audit performance, with audit quality as a research variable that was not proven to be accurate, so audit digitalization did not directly affect audit quality.

4.2.9. The Effect of Audit Fees on Audit Performance through Audit Result Quality as a Mediating Variable

The analysis results indicated a p-value of 0.527, which is less than the significance level of 0.05. Therefore, both the null hypothesis (H0) and the alternative hypothesis (Ha) are rejected. This suggests that audit fees (X3) do have a meaningful impact on audit performance (Y). As a result, hypothesis 3, which proposes a significant relationship between audit fees and audit performance, is not supported. In other words, there is no direct correlation between audit fees and audit performance.

4.2.10. The Effect of Audit Result Quality on Audit Performance

The examination yielded a p-value of 0.000, which is less than the typically accepted threshold of 0.05, leading to the rejection of the null hypothesis (H0). The alternative hypothesis (Ha) was supported, indicating that the quality of audits (Z) had a notable impact on audit performance (Y). This confirms the validity of hypothesis 4, asserting a significant relationship between audit quality and performance.

5. Conclusion

The research indicates that having experience in auditing has a major impact on the quality of audits and overall performance, underscoring the significance of professional knowledge in achieving successful audit results. Although the digitization of audits does not directly affect the quality of results, it does play a crucial role in improving audit performance. In the same way, the amount paid for an audit does not impact the quality of the audit findings, but it does have a notable influence on how well auditors perform, showing that

fair compensation leads to improved work from auditors. Additionally, the caliber of the audit outcomes has been demonstrated to directly enhance auditor effectiveness.

The findings imply that audit firms should prioritize auditor training and experience development to improve both audit quality and performance. Investment in digital tools may enhance efficiency and performance, even if it does not directly improve audit result quality. Lastly, fair and adequate audit fee structures are essential to support high-quality audit work and motivate auditors to perform effectively. These insights are valuable for public accounting firms, regulators, and stakeholders in improving audit practices and policy development.

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