

The Effect of Due Professional Care and Auditor Integrity on Audit Quality

*Due Professional
Care and Audit
Quality*

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ABSTRACT

Audit quality plays a crucial role in ensuring the reliability, accuracy, and integrity of a company's financial statements, which are essential for stakeholder decision-making. High-quality audits help ensure that financial information is accurate, transparent, and in accordance with applicable standards and regulations. This study aims to examine the effect of professional prudence and auditor integrity on audit quality in Public accounting firms located in Bandung, Indonesia. A quantitative research method was employed, using statistical techniques such as regression, correlation, and hypothesis testing to analyze the data collected. The sample consisted of 36 qualified respondents selected based on specific criteria to ensure the validity of the results. The findings show that both due professional care and auditor integrity significantly impact audit quality, contributing a combined effect of 50.8%. Hypothesis testing results indicate that the t-values for both variables—2.337 for due professional care and 2.312 for auditor integrity—exceed the critical value of 2.035. This confirms that both variables have a statistically significant influence on audit quality and support the research hypothesis.

Keywords: Auditor Integrity, Audit Quality, Professional Care, Financial Statements.

ABSTRAK

Kualitas audit memegang peranan penting dalam memastikan keandalan, keakuratan, dan integritas laporan keuangan perusahaan, yang penting bagi pengambilan keputusan pemangku kepentingan. Audit berkualitas tinggi membantu memastikan bahwa informasi keuangan akurat, transparan, dan selaras dengan standar dan peraturan yang berlaku. Penelitian ini bertujuan untuk menguji pengaruh due professional care dan integritas auditor terhadap kualitas audit di Kantor Akuntan Publik (KAP) yang berlokasi di Kota Bandung, Indonesia. Metode penelitian kuantitatif digunakan, dengan menggunakan teknik statistik seperti regresi, korelasi, dan pengujian hipotesis untuk menganalisis data yang dikumpulkan. Sampel terdiri dari 36 responden yang memenuhi syarat yang dipilih berdasarkan kriteria tertentu untuk memastikan validitas hasil. Temuan penelitian menunjukkan bahwa due professional care dan integritas auditor berdampak signifikan terhadap kualitas audit, dengan kontribusi efek gabungan sebesar 50,8%. Hasil pengujian hipotesis menunjukkan bahwa nilai t untuk kedua variabel—2,337 untuk due professional care dan 2,312 untuk integritas auditor—melebihi nilai kritis 2,035. Hal ini menegaskan bahwa kedua variabel memiliki pengaruh yang signifikan secara statistik terhadap kualitas audit dan mendukung hipotesis penelitian.

Kata kunci: Integritas Auditor, Kualitas Audit, Laporan Keuangan, Professional Care.

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INTRODUCTION

Audit quality refers to the likelihood that auditors will detect and report material misstatements in financial statements, thereby ensuring reliability and accuracy in financial reporting (Safari et al., 2021). High audit quality provides reasonable assurance that financial reports are free from significant errors or fraud (Al-Dhubaibi, 2020; Yousefi et al., 2024). It reflects the auditor's ability to maintain objectivity, identify discrepancies, and adhere to professional standards. Key determinants of audit quality include technical competence, auditor independence, professional skepticism, ethical integrity, and due professional care (Deliu, 2024). High audit quality enhances stakeholder confidence, supports sound decision-making, and upholds the credibility of financial information (Mesioye & Bakare, 2024). Thus, maintaining high audit quality is essential for regulatory compliance and the protection of various stakeholders, including investors and the general public (Chen et al., 2019; Gao & Zhang, 2019; Huang, & Zhang, 2024).

Audit quality is commonly viewed through two dimensions: input and output factors (Aobdia, 2019; Rajgopal et al., 2021). Inputs encompass the auditor's education, experience, training, and the effectiveness of audit procedures. Outputs reflect the reliability and relevance of the audit report presented to stakeholders (Boritz et al., 2020). High-quality outputs ensure that financial statements are useful and trustworthy for decision-making (Almasria et al., 2021; Alrabei & Ababnehi, 2021; Alawaqleh, 2021). Given that stakeholders such as investors, regulators, and company management rely on audited reports to assess financial performance, audit quality is integral to sustaining trust in financial reporting systems and the capital market (Agus et al., 2020; Mesioye & Bakare, 2024). Among the various input dimensions, due professional care and auditor integrity are two critical factors influencing audit quality. Due professional care entails auditors performing their duties with diligence, competence, and adherence to auditing standards. It involves thorough planning, sound judgment, and the consistent application of professional skepticism to detect material misstatements (Mbanjwa, 2019). On the other hand, auditor integrity is rooted in ethical principles such as honesty and objectivity, requiring auditors to act in the public interest, maintain truthfulness, and resist external pressures (Marwa et al., 2019; Laptes, 2019; Ria et al., 2022; Alsaeedi & Kamyabi, 2023).

On the other hand, ensuring high audit quality is critical to preventing corporate scandals and mitigating financial reporting fraud, which can damage public confidence and economic stability. Regulatory bodies now increasingly prioritize audit quality, urging firms to strengthen ethical standards, provide continuous training, and implement robust quality control mechanisms. Since audit quality is shaped by human and procedural factors, especially due professional care and auditor integrity, enhancing these areas is essential for providing reliable assurance to financial statement users. Nevertheless, previous research has predominantly concentrated on the roles of independence, competence, and workload on audit quality (Riyadi et al., 2025; Raihan & Setiyawati, 2025), the influence of accounting practices (Nuraini & Andrew, 2023), the effects of internal control and competency (Wijaya & Hasibuan, 2020), and the determinants of audit delay (Sulistiawati & Amyar, 2022), suggesting a gap in understanding how the combination of due professional care and auditor integrity operates within this context.

Alsughayer (2021) and Alayli (2023) state that auditor integrity enhances the credibility of audit reports and increases public trust in audited financial information. In emerging economies like Indonesia, the importance of audit quality is growing, especially as financial systems become more complex (Amanamakh, 2024). A study by Ainun and Djamil (2024) found that both due professional care and integrity have a significant positive impact on audit quality, reinforcing their role in promoting reliable financial reporting. However, a notable research gap remains, as limited studies have explored the combined effect of these two variables in the context of Indonesian Public Accounting Firms (Kantor Akuntan Publik/KAP), particularly using updated data and within specific regional contexts (Calocha & Herwiyanti, 2020; Ardillah & Chandra, 2022). Therefore,

further research is required to fill this gap and provide a more comprehensive view of the factors affecting audit quality in Indonesia's Public Accounting Firms.

LITERATURE REVIEW & HYPOTHESIS DEVELOPMENT

Due Professional Care on Audit Quality

Audit quality plays a crucial role in influencing auditor satisfaction and public trust. Aobdia, (2019) and Rajgopal et al. (2021) define audit quality as the probability that an auditor will detect errors in a client's financial statements and report them accordingly. Similarly, Ege and Stuber (2022) and Christensen et al (2022) view it as the auditor's ability to uncover and report malpractice. High audit quality ensures that material misstatements are not overlooked or incorrectly reported with an unqualified opinion. According to the Indonesian Institute of Accountants (*Institut Akuntan Indonesia/IAI*) a quality audit adheres to generally accepted auditing and quality control standards. Both auditors and Public Accounting Firms (KAP) must comply with these standards, which include the establishment of quality control procedures to ensure audit conformity (Candani et al., 2022). These procedures influence audit execution and KAP practices (Susilowati, 2023; Anggani et al., 2023).

The International Ethics Standards Board for Accountants (IESBA, 2020) outlines four dimensions of audit quality such as input, process, output, and contextual factors (Hasibuan et al., 2022). These encompass auditor competence and ethics, procedural effectiveness, audit report reliability, and environmental influences. Due professional care is a vital component, reflecting the auditor's responsibility to conduct audits with diligence and adherence to standards. It involves risk assessment, evidence collection, and objective conclusions. Empirical studies in Indonesia affirm that due professional care positively and significantly influences audit quality (Ainun & Djamil, 2024).

H1: Due professional care has a significant effect on audit quality.

Auditor Integrity on Audit Quality

The Committee of Sponsoring Organizations of the Treadway Commission in 2020 defines integrity as a state of adhering to moral and ethical principles, reflecting honesty, sincerity, and a commitment to doing what is right (Utamirohmahsari, 2024). Integrity is considered a core component of ethical behavior that builds stakeholder trust and promotes transparency in financial reporting Ding (2023). According to the International Ethics Standards Board for Accountants in 2020, integrity is a basic principle that requires auditors to be straightforward and honest in all professional and business relationships, while respecting the boundaries of confidentiality. Supporting this, a study by Ainun and Djamil (2024) emphasized that auditors must uphold the highest integrity to fulfill their professional responsibilities and maintain public trust in the audit profession.

The relationship between auditor integrity and audit quality is very significant, because integrity reflects the auditor's honesty, objectivity, and compliance with professional ethical standards. Auditors who have high integrity will be able to withstand external pressures that can interfere with independence so that they can improve audit quality. According to Alsughayer (2021), auditor integrity is important to ensure that the audit report reflects the actual financial condition, including disclosing errors and events honestly. Ainun and Djamil (2024) also show that integrity has a positive and significant effect on audit quality, because it strengthens the credibility of financial reports and public trust. Thus, auditor integrity is a key element in producing reliable and high-quality audits.

H2: Auditor integrity has a significant effect on audit quality.

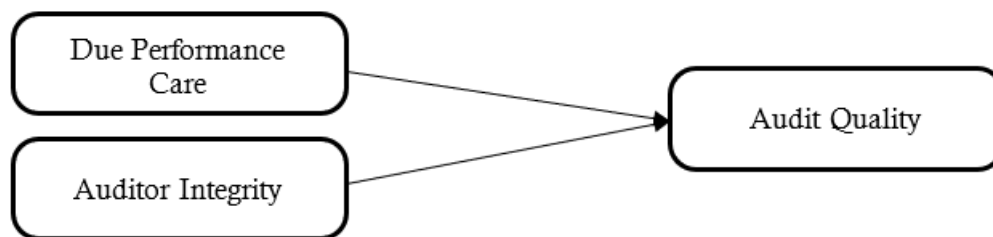


Figure 1. Research Framework

Figure 1 illustrates the conceptual model of the study exploring the influence of two independent variables of Due Performance Care and Auditor Integrity on the dependent variable of Audit Quality. The framework visually depicts a direct relationship where Due Performance Care and Auditor Integrity are hypothesized to have a positive and significant effect on Audit Quality. The model is based on the assumption that auditors who perform their duties with a high degree of diligence, professionalism, and ethical integrity are more likely to produce reliable and high-quality audit reports.

RESEARCH METHODS

This study employed a quantitative research approach to examine the influence of due professional care and auditor integrity on audit quality in public accounting firms located in Bandung, Indonesia. The research utilized a causal associative design, which is appropriate for analyzing the cause-and-effect relationships between independent variables (due professional care and auditor integrity) and the dependent variable (audit quality). Data were collected from auditors and audit staff working at six selected KAPs in Bandung: KAP Dr. H.E. Ristandi Suhardjadinata, KAP Sanusi and Partners, KAP Drs. Sugiono Poulus, MBA, KAP Rachman & Soetjipto WS, KAP Jojo Sunarjo and Partners, and KAP Djoemarma, Wahyudin. These firms were purposively chosen based on their relevance to the study objectives and the availability of eligible respondents. Primary data were obtained through structured questionnaires designed to capture auditors' perceptions of due professional care, integrity, and audit quality. A total of 36 responses were collected and analyzed.

To ensure the validity of the regression model, several classical assumption tests were conducted, including the Kolmogorov-Smirnov test for normality, tolerance and VIF tests for multicollinearity, and the Glejser test for heteroscedasticity. The Kolmogorov-Smirnov test produced a significance value of 0.200, indicating that the residuals were normally distributed. Tolerance and VIF values for both independent variables were within acceptable limits (tolerance > 0.1; VIF < 10), showing no multicollinearity. Although the Glejser test indicated a significance value of 0.026 for due professional care, the model was deemed sufficiently free from heteroscedasticity. This study uses Pearson correlation analysis to measure the strength of the relationship between the variables studied. This analysis aims to determine the extent of the relationship between due professional care and auditor integrity to audit quality. Furthermore, multiple linear regression analysis is used to assess the simultaneous influence of independent variables on audit quality. Through this approach, an understanding is obtained regarding the contribution of each variable in explaining variations in audit quality. The statistical method used allows for rigorous hypothesis testing and provides empirical evidence regarding the importance of due professional care and auditor integrity in improving audit quality.

RESULTS

The data analysis in this study was carried out using classical assumption tests to ensure the absence of multicollinearity and heteroscedasticity in the regression model. In addition, statistical analysis techniques were applied, including regression tests, correlation analysis, and hypothesis testing to examine the relationships between

variables. This research was conducted at six (6) Public Accounting Firms (KAP) located in the city of Bandung. These firms were selected as research objects to obtain comprehensive data regarding the impact of due professional care and auditor integrity on audit quality. The list of Public Accounting Firms included in this study consists of KAP Dr. H.E. Ristandi Suhardjadinata, KAP Sanusi and Partners, KAP Drs. Sugiono Poulus, MBA, KAP Rachman & Soetjipto WS, KAP Jojo Sunarjo and Partners, and KAP Djoemarma, Wahyudin. The selection of these firms was based on their relevance to the research focus and the availability of respondents who meet the criteria as auditors or audit staff.

Table 1. Normality Test Results

Parameters	Unstandardized Residual	
N		36
Normal Parameters	Mean	0
	Hours of deviation	3.6315422
Most Extreme Differences	Absolute	0.114
	Positive	0.082
	Negative	-0.114
Test Statistic		0.114
Asymp. Sig. (2-tailed)		0.200c.d

Based on the results in Table 1, the normality test was conducted using the One-Sample Kolmogorov-Smirnov Test. The significance value (Asymp. Sig. 2-tailed) obtained was 0.200, which is greater than the threshold value of 0.05. This indicates that the distribution of the unstandardized residuals does not significantly differ from a normal distribution. Therefore, it can be concluded that the residuals are normally distributed, and the null hypothesis (H_0), which states that the data follows a normal distribution, is accepted. With the normality assumption fulfilled, the regression model used in this study meets one of the essential classical assumptions required for valid statistical inference. The analysis can thus proceed with further classical assumption tests, including the multicollinearity test, which will be described in the following section based on the SPSS output.

Table 2. Multicollinearity Test Results

Model	Unst. Coef.	Std. Coef.	Std. Error	t	Sig.	Tolerance	VIF
(Constant)	12.663	8.455		1.498	0.144		
Due professional Care	1.155	0.494	0.478	2.337	0.026	0.537	1.863
Auditor integrity	0.092	0.434	0.043	0.211	0.834	0.537	1.863

Based on Table 2, multicollinearity was tested using tolerance and VIF values. Due Professional Care and Auditor Integrity had tolerance values of 0.537 and VIF values of 1.863, indicating no multicollinearity (tolerance > 0.1; VIF < 10). The Glejser test showed significance values of 0.026 for Due Professional Care and 0.834 for Auditor Integrity. Despite one value being slightly below 0.05, the model is considered free from heteroscedasticity (significance > 0.05). A correlation coefficient test was also conducted to assess the strength and direction of the relationship between the independent variables and audit quality.

Table 3. Test Results of Correlation Coefficients X1 and X2 to Y

Variable		Due Professional Care	Auditor Integrity	Audit Quality
Due professional Care	Pearson Correlation	1	0.681**	0.508**
	Sig. (2-tailed)		0.000	0.002
Auditor integrity	Pearson Correlation	0.681**	1	0.369*
	Sig. (2-tailed)	0.000		0.027
Audit Quality	Pearson Correlation	0.508**	0.369*	1
	Sig. (2-tailed)	0.002	0.027	

Based on the Table 3, the correlation between Due Professional Care and Auditor Integrity with Audit Quality is 0.508 (50.8%), indicating a moderate relationship (0.40–0.599). Table 6 shows significant relationships between Due Professional Care and Audit Quality ($r = 0.508$), Auditor Integrity and Audit Quality ($r = 0.369$), and a strong correlation between Due Professional Care and Auditor Integrity ($r = 0.681$). Using 36 samples, the analysis confirms that both independent variables significantly influence Audit Quality, though with varying degrees of strength.

the results of the Determination Coefficient (R^2) test, showing that the correlation coefficient (R) is 0.508 with an R Square value of 0.259. This indicates that 25.9% of the variance in Audit Quality (Y) can be explained by the variables Due Professional Care (X_1) and Auditor Integrity (X_2). The Adjusted R Square is 0.214, and the standard error of the estimate is 3.73997. It is known that the value of the determination coefficient of 0.259 or 25.9% of the Audit Quality at the Public Accounting Firm which is used as an object in the city of Bandung is influenced by the factors of due professional care and auditor integrity. Based on the SPSS output of the Multiple Linear Regression Test, the following results were obtained.

That show 25.9% of the variation in Audit Quality at Public Accounting Firms in Bandung can be explained by Due Professional Care and Auditor Integrity. The R value of 0.508 indicates a moderate relationship, with an Adjusted R Square of 0.214 and a standard error of 3.73997.

Table 4. Multiple Linear Regression Test Results

Model	Unst. Coef. B	Std. Coef.	Std. Error	t	Sig.
(Constant)	12.663	8.455		1.498	0.144
Due professional Care	1.155	0.494	0.478	2.337	0.026
Auditor integrity	0.092	0.434	0.043	0.211	0.834

Based on the Table 4, the multiple linear regression equation is obtained as follows. $Y = a + b_1 X_1 + b_2 X_2$, and $Y = 12.663 + 1.155 X_1 + 0.092 X_2$. The constant value of a positive value of 12.663 indicates that the Audit Quality variable (Y) has a value of 12.663. The value of the regression coefficient of the Due Professional Care (X_1) variable is 1.155, this shows that there is a positive influence, then the quality of the Audit (Y) will increase by 1.155. The value of the regression coefficient of the Auditor Integrity variable (X_2) is 0.092, this shows that there is a positive influence, if the Auditor Integrity (X_2) increases by 1 and the other independent variables remain, then the audit quality (Y) will increase by 0.092. Based on the SPSS output of the t-test, the following results were obtained. Results of the t-test analysis. The constant has a coefficient of 12.663 with a significance value of 0.144, indicating it is not statistically significant. Due Professional Care has an unstandardized coefficient of 1.155 with a t-value of 2.337 and a significance level of 0.026, showing a significant positive effect on Audit Quality. Similarly, Auditor Integrity has a coefficient of 0.782, a t-value of 2.312, and a significance level of 0.027, also indicating a significant positive influence on Audit Quality.

Based on the results in the partial test, it can be seen that the t-table value 2.035. If the significance value is < 0.05 , then the independent variable has a significant effect on the dependent variable. The following is the curve and explanation of the results of the t-test above. The results show of the regression test that Due Professional Care and Auditor Integrity have a significant effect on Audit Quality. Due Professional Care has a coefficient of 1.155 with a significance value of 0.026, while Auditor Integrity has a coefficient of 0.782 with a significance of 0.027. Both show a positive and significant effect because the significance value is < 0.05 .

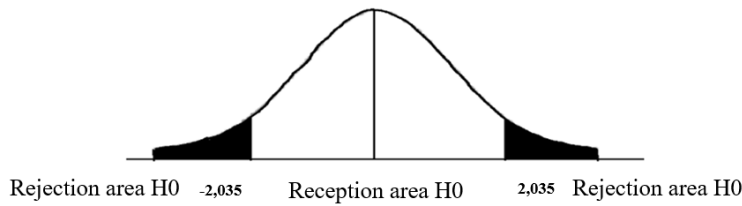


Figure 2. Acceptance Area

Based on figure 2, the variables of Due Professional Care (X1) and Auditor Integrity (X2) both have a t-value calculated $> t$ table 2.035 with a significance value of < 0.05 , then H_0 is rejected and H_1 is accepted. This means that the variables of Due Professional Care (X1) and Auditor Integrity (X2) have a significant effect on Audit Quality (Y). Based on the output of the SPSS Test F, the following results were obtained.

Table 5. F Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	160.972	2	80.486	5.754	0.007b
Residual	461.583	33	13.987		
Total	622.556	35			

Table 5 shows the results of the F test used to test the significance of the regression model simultaneously. Based on the table, the F value is 5.754 with a significance value (p-value) of 0.007. Because this significance value is smaller than the significance level of 0.05, it can be concluded that the overall regression model is significant. This means that the independent variables used in the model together have a significant effect on the dependent variable. Thus, the regression model built is suitable for use to explain the relationship between the variables studied.

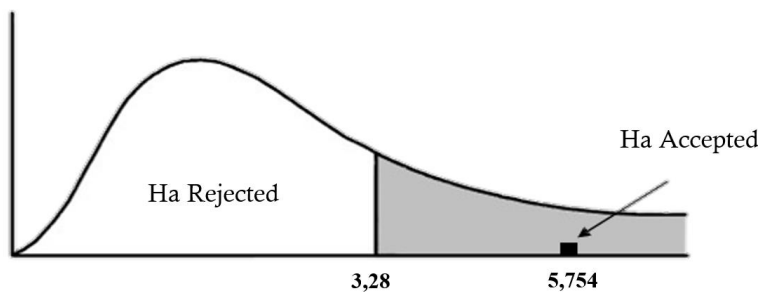


Figure 3. F test

Based result on the Figure 3 of the F test above, it can be seen that the value of F calculated $> F$ of the table is $5.754 > 3.28$ and the significance value is $0.007 < 0.05$. So, it can be said that the result of the F test is that H_0 is rejected and H_a is accepted. This means that the variables of Due Professional Care (X1) and Auditor Integrity (X2) have a significant effect on the Quality of Audit (Y) at Public Accounting Firms that are used as objects in the City of Bandung.

DISCUSSION

This study analyzes the effect of Due Professional Care and Auditor Integrity on Audit Quality in six Public Accounting Firms (KAP) in Bandung. The results of the classical assumption test show that the data are normally distributed, there is no multicollinearity, and there is no significant heteroscedasticity problem. The regression test shows that Due Professional Care has a positive and significant effect on Audit Quality, while Auditor Integrity has a positive but insignificant effect. This is in line with previous studies by Calocha and Herwiyanti (2020) and Ardillah and Chandra (2022), which stated that Due Professional Care has a positive and significant effect on Audit Quality. The R^2 value of

0.259 indicates that the two variables explain 25.9% of the variation in Audit Quality. This result shows a fairly strong relationship between Due Professional Care and Audit Quality, as well as a relationship between Auditor Integrity and Audit Quality. These results support previous studies by Alsmairat et al. (2019), Alsughayer (2021), and Hubais et al. (2023), which highlight that auditor professionalism and integrity are important factors in improving audit quality.

The results of the regression analysis in this study indicate that Due Professional Care and Auditor Integrity simultaneously and partially have a significant effect on Audit Quality at Public Accounting Firms (KAP) in Bandung City. This is reinforced by the results of the determination test which shows that the R Square value of 0.259, or 25.9% of the variation in audit quality can be explained by the two independent variables. The remaining 74.1% is influenced by other factors outside the model studied. The correlation coefficient value of 0.508 also indicates that there is a moderate relationship between the independent and dependent variables.

Based on the results of the multiple linear regression test, the regression equation is obtained: $Y = 12.663 + 1.155X_1 + 0.092X_2$, which shows that an increase in Due Professional Care (X_1) by one unit will increase audit quality (Y) by 1.155 units, while an increase in Auditor Integrity (X_2) by one unit only increases audit quality by 0.092 units. However, the results of the t-test show that both variables partially have a significant effect on audit quality, with significance values of 0.026 and 0.027 respectively, both below the threshold of 0.05. This means that individually, both Due Professional Care and Auditor Integrity play an important role in determining the quality of audit results (Ghozali, 2021).

Furthermore, the results of the F-test show that the calculated F value of 5.754 is greater than the F-table value of 3.28, and the significance value is $0.007 < 0.05$. This indicates that simultaneously, both independent variables have a significant effect on audit quality. This finding is consistent with the results of research by Ardillah and Angelina (2021), Tampubolon et al. (2023), and Perdana et al. (2024), which state that audit quality is strongly influenced by the professional expertise of auditors and the integrity they possess in carrying out the audit process. Additionally, it was found that auditors who apply the principle of due professional care and uphold integrity tend to produce more reliable and accurate audits. Practically, the results of this study provide important implications for Public Accounting Firms (KAP) to continue improving the professional competence of their auditors and ensuring that integrity is maintained in every audit engagement. Given the importance of the auditor's role in providing assurance on financial statements, audit quality serves as a key indicator that reflects the reliability of the financial information produced.

CONCLUSION

The findings of this study reveal that Due Professional Care and Auditor Integrity positively influence Audit Quality in public accounting firms in Bandung. This is evidenced by the results of the multiple linear regression test, where the regression coefficient for Due Professional Care is 1.155 and for Auditor Integrity is 0.092. These results indicate that an increase of one unit in Due Professional Care and Auditor Integrity, while holding other variables constant, will increase the Audit Quality variable, meaning the higher the auditor's due professional care and integrity, the better the quality of the audit report. The main finding of this research emphasizes the significance of personal competence and ethical behavior in achieving high audit standards. Practically, this suggests that KAPs should enhance auditor training and internal control mechanisms to strengthen due care and uphold integrity, which are key to building client trust and public confidence.

Theoretically, the study supports behavioral auditing theories that integrate ethical values as critical elements affecting audit performance, enriching the existing body of knowledge on audit quality determinants. However, this research is limited in scope as it only involves a small number of accounting firms in Bandung, and it does not account for other potential influencing variables such as audit tenure, firm size, or regulatory

oversight. Future research is encouraged to include a broader sample across different regions and industries, integrate qualitative methods to capture deeper behavioral insights, and explore additional variables that may mediate or moderate the relationship between auditor characteristics and audit quality, such as organizational culture or pressure from clients. By expanding these aspects, future studies can offer a more comprehensive understanding of the factors shaping audit quality in various contexts.

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