

Sustainability of Audit Excellence: Exploring Audit Knowledge, Audit Evidence, and Auditor Ethics in Enhancing Audit Quality

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ABSTRACT

This research aims to determine whether audit knowledge, audit evidence, and auditor ethics affect audit quality in public accounting firms. The study's population includes 720 auditors who are registered public accountants at 36 public accounting firms in West Jakarta, with a sample size of 88 respondents. The findings of this research reveal that audit knowledge, combined with experience, is essential for ensuring audit quality. The analytical methods used include analyzing respondent characteristics, descriptive statistics, and inferential statistics using Partial Least Square (PLS). Consistent and reliable audit evidence positively influences audit quality. A high standard of auditor ethics positively affects audit quality, emphasizing the importance of adhering to professional ethical principles to ensure unbiased and accurate audit results within established standards. The study highlights that maintaining high levels of knowledge, experience, reliability of evidence, and ethical standards is integral to achieving quality audits. Moreover, the research underscores the concept of economic sustainability by demonstrating that sustained audit excellence contributes to the broader economic and social stability and trust in financial reporting systems. Achieving audit quality is characterized by adherence to established standards, and the absence of deviations supports the long-term economic, social, and environmental sustainability of public accounting practices.

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INTRODUCTION

The rapid development of the economy and business sector has accelerated globalization and intensified international business competition, aligning with Goal 8 of the Sustainable Development Goals (SDGs), which aims to promote national economic growth while influencing social and environmental pillars. These conditions increase business competition and affect audit services as well as the profession of independent auditors, who face increasingly complex challenges and are required to continuously adapt and enhance their professionalism (Iryani, 2017). Corporate growth may also create supervisory weaknesses that cannot always prevent financial reporting fraud, thereby emphasizing the need for high-quality audit services to assess the reliability of financial statements (Rusmin & Evans, 2017; Abass et al., 2022).

Audit quality refers to auditors' ability to detect material misstatements, where detection reflects competence and reporting reflects honesty and independence (Arens et al., 2012; Alareeni, 2018). The profession often faces public scrutiny due to audit failures linked to ethical violations, misstatements, and insufficient evidence (Abid et al., 2018). Audit quality is influenced by multiple factors, including fees, culture, ethics, experience, competence, evidence, knowledge, fieldwork, reporting, and quality control (Sulaiman et al., 2019; Putri & Nengzih, 2021; Fernando & Pradeep, 2023). This study focuses on audit knowledge, audit evidence, and auditor ethics, given inconsistent prior findings regarding their effect. Strengthening audit quality requires enhanced knowledge through education,

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experience, and continuous learning (Furiady & Kurnia, 2015; Kusumawati & Syamsuddin, 2018). Empirical evidence confirms that greater audit knowledge improves audit quality (Tepalagul & Lin, 2015; Zahmatkesh & Rezazadeh, 2017).

Audit quality is influenced by auditor ethics, which regulate professional conduct toward clients and serve as fundamental guidelines in auditing financial reports to maintain reputation, confidentiality, and data security while ensuring decisions are based on objective facts (Alsughayer, 2021). Auditor ethics shape audit quality standards through five key principles: integrity, objectivity, competence, confidentiality, and professional behavior that must be upheld by every auditor (Siregar et al., 2021). Lamba et al. (2020) consistently demonstrate that auditor ethics positively and significantly affect audit quality. In addition, audit evidence plays a crucial role in determining audit quality, as it includes all information collected and evaluated by auditors to assess whether audited information meets established criteria (Nugraha & Syafdinal, 2021). High-quality audit evidence, derived from thorough examination processes, enhances audit reliability and audit quality (Rajgopal et al., 2021). Such evidence comprises accounting records and supporting information underlying financial statements, and the breadth of evidence gathered directly influences audit working papers and audit outcomes (IAPI, 2017; Rahim et al., 2020).

Within the audit scope, knowledge reflects the auditor's ability to master auditing practices, particularly financial statement analysis, where higher knowledge levels contribute to improved audit quality, while limited knowledge reduces audit effectiveness (Imron, 2018; Situmeang et al., 2019; Suspayati et al., 2019; Malik, 2020). Audit evidence also plays a vital role, as auditors rely on reliable and sufficient evidence to detect irregularities and support audit opinions. High-quality audits are achieved when audit results comply with established standards and are free from material deviations, emphasizing the importance of competent evidence collection (Pintasari & Rahmawati, 2017; Pradana et al., 2021). Furthermore, consistent adherence to ethical conduct is essential for enhancing audit quality. Ethical compliance reflects societal expectations of the accounting profession and is reinforced through regulatory frameworks and professional codes of ethics guiding auditors' responsibilities. Strong ethical behavior improves audit outcomes, whereas ethical violations may reduce audit quality (Nurjanah & Kartika, 2016; Kuntari et al., 2017; Asmara, 2019).

Despite extensive research on audit quality, findings remain inconsistent and largely fragmented, as prior studies tend to examine audit knowledge, audit evidence, and auditor ethics separately rather than within an integrated framework. This gap limits a comprehensive understanding of how technical competence and ethical conduct collectively influence audit quality in complex business environments. Therefore, this study aims to analyze the effects of audit knowledge, audit evidence, and auditor ethics on audit quality.

LITERATURE REVIEW & HYPOTHESIS DEVELOPMENT

The Effect of Audit Knowledge on Audit Quality

Audit knowledge is widely recognized as a fundamental factor influencing audit quality. Auditors must be sufficiently qualified to understand audit criteria and competent in determining the appropriate type and amount of evidence needed to reach accurate conclusions (Iryani, 2017; Nautami, 2024). Conducting an effective audit requires not only technical capability but also a combination of knowledge, experience, and continuous training. Zhao et al. (2022) emphasize that auditors need broad expertise, including accounting and auditing standards, specialized industry-related knowledge, and general business understanding. The credibility of audit results is eventually strengthened by the auditors' capacity to execute audit procedures effectively and use professional judgment appropriately, thanks to this extensive knowledge base.

The impact of audit knowledge on audit quality is also reflected in organizational practices within audit firms. Duh et al. (2020) find that knowledge sharing among auditors contributes to higher audit efficiency, as evidenced by shorter audit lags. Furthermore,

Calocha and Herwiyanti (2020) highlight that auditors with strong knowledge in detecting errors are better able to identify misstatements and make accurate materiality assessments, supporting objectivity in audit reporting. Empirical evidence from Iryani (2017) confirms that auditor competence significantly enhances audit quality. All things considered, audit expertise is essential to enhancing the efficacy and legitimacy of audit findings.

H1: Audit knowledge has a positive effect on audit quality.

The Effect of Audit Evidence on Audit Quality

Audit evidence is a critical determinant of audit quality because it forms the primary basis for auditors when evaluating financial statement assertions. Auditors must carefully consider the relevance of audit evidence, regardless of whether it supports or contradicts management's claims, to ensure that audit conclusions remain objective and unbiased (Ainun & Djamil, 2024). Competent audit evidence should not only be sufficient in quantity but also credible and directly related to the issues being examined. Yuara et al. (2018) emphasize that audit evidence must be presented through qualified and capable sources so that it can be legally acceptable and professionally reliable. By obtaining evidence that meets these criteria, auditors are better positioned to produce audit results that comply with auditing standards and minimize deviations in reporting.

Furthermore, audit evidence plays an essential role in detecting misstatements and financial irregularities, which strengthens the credibility of audit findings. Strong evidence enables auditors to provide a more accurate assessment of materiality and reduces the risk of issuing inappropriate audit opinions. Empirical research consistently supports this relationship, showing that audit evidence has a positive and significant impact on audit quality (Pintasari, 2017; Pradana et al., 2021). In addition, reliable audit evidence enhances the credibility of financial reporting, contributing to the stability of financial systems and supporting broader economic and social sustainability. All things considered, attaining high audit quality still heavily depends on the caliber and dependability of audit evidence.

H2: Audit evidence has a positive effect on audit quality.

The Effect of Auditor Ethics on Audit Quality

Auditor ethics is widely recognized as a key factor influencing audit quality, as ethical principles guide auditors in performing their professional responsibilities. A code of ethics is designed to ensure that professionals deliver the best possible service to users of their work, including stakeholders who rely on audited financial statements (Lamba et al., 2020; Alkatiri et al., 2023). In the auditing context, compliance with ethical standards is essential because audit quality depends on integrity, objectivity, and accountability to the public. Ethical auditors are expected to maintain honesty and fairness in their judgments, ensuring that audit results are credible and free from bias. Therefore, professional ethics serves as a foundation for building trust in the auditing profession and strengthening the reliability of audit outcomes.

Furthermore, organizations that emphasize professional ethics among managers and employees tend to experience fewer conflicts and are better positioned to achieve their goals (Yulianti et al., 2022; Harahap et al., 2024). In a similar vein, auditors who constantly uphold ethical norms are better able to protect their independence and reduce the possibility of deviations throughout the audit process. Since auditors are able to maintain professional conduct and minimize potential wrongdoing, the quality of the audit produced increases with the degree of ethical implementation. This relationship is supported by empirical data, which demonstrates that auditor ethics significantly and favorably affect audit quality. Studies by Wisteri et al. (2015), Syahmina and Suryono (2016), Oktarini and Ramantha (2016), Nurjanah and Kartika (2016), Kuntari et al. (2017), and Asmara (2019) confirm that strong ethical behavior contributes significantly to improved audit quality.

H3: Auditor ethics has a positive effect on audit quality.

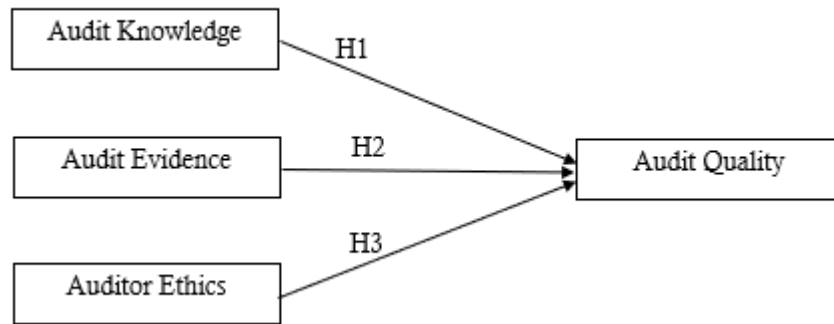


Figure 1. Conceptual Framework

Figure 1 shows the conceptual framework of the study that examines the influence of three independent variables on audit quality. These independent variables are audit knowledge, audit evidence, and auditor ethics, each of which is assumed to have a direct influence on Audit Quality. Each relationship is tested using hypotheses H1, H2, and H3, which indicate a suspected positive influence of these three variables on audit quality.

RESEARCH METHODS

This study adopts a quantitative research design with a causal-comparative approach, aiming to investigate the cause-and-effect relationships between specific variables. The primary objective is to analyze how audit knowledge, audit evidence, and auditor ethics as independent variables (X) influence audit quality as the dependent variable (Y). By employing this causal methodology, the study seeks to determine the magnitude and direction of the effect that each independent variable exerts on audit quality within public accounting firms. This approach allows for a systematic examination of the factors that may enhance or hinder audit quality, providing empirical evidence relevant to auditing practices in the professional environment.

Data collection in this research was carried out using a structured questionnaire, which consisted of statements related to each variable and was measured using a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). The questionnaire was distributed directly to the public accounting firms or electronically via e-mail to ensure broad accessibility and efficient data gathering. This method enables the collection of primary data from respondents who are directly involved in auditing activities, ensuring the reliability and relevance of the information collected for the purpose of this study.

The population of this research comprises registered public accountants employed in 36 public accounting firms located in West Jakarta, specifically those who have a minimum of three years of auditing experience. Based on the total population of 720 auditors, a sample was selected using a 10% error rate, resulting in 88 external auditors participating in the study. This sampling approach ensures that the sample adequately represents the population while maintaining a manageable size for analysis. Auditors who have a minimum of three years of experience, the study emphasizes respondents who have sufficient exposure and practical understanding of auditing procedures, ethics, and evidence handling.

For data analysis, the study utilizes a combination of descriptive and inferential statistical techniques. Descriptive analysis was performed to provide an overview of respondent characteristics and the distribution of responses for each variable. Inferential analysis was conducted using Partial Least Square (PLS), a statistical tool suitable for examining complex relationships between multiple independent and dependent variables. PLS allows for the evaluation of both the structural and measurement models, assessing

the significance, strength, and direction of the hypothesized relationships. This analytical framework enables the researchers to draw conclusions regarding the impact of audit knowledge, audit evidence, and auditor ethics on audit quality, providing actionable insights for improving auditing practices in public accounting firms.

RESULTS

The distribution of questionnaires in this study was conducted to obtain primary data from auditors working in public accounting firms. The process included identifying eligible firms, distributing questionnaires to selected respondents, and collecting completed responses for further analysis. The questionnaire return rate, calculated as the number and percentage, is presented in Table 1.

Table 1. The Questionnaire Distribution Data

Notes	Frequency	Percentage (%)
Sample of Public Accounting Firms	36.0	100.0
Firms Willing to be Used as Samples	8.0	22.2
Number of Questionnaires Distributed	120.0	100.0
Number of Questionnaires Returned (collected)	88.0	73.3

Table 1 shows the distribution of the questionnaire for the study. Out of 36 public accounting firms, only 8 firms (22.2%) agreed to participate as samples. A total of 120 questionnaires were distributed, and 88 were successfully returned, resulting in a response rate of 73.3%.

Table 2. Characteristics of the Respondents

Characteristic	Sub Characteristic	Frequency	Percentage (%)
Gender	Female	42	47.7
	Male	46	52.3
Age	< 25 years old	32	36.4
	26-35 years old	48	54.5
	36-55 years old	6	6.8
	> 55 years old	2	2.3
Education	Bachelor	72	81.8
	Master	15	17.1
	Doctoral	1	1.1
Position	Junior Auditor	65	73.9
	Senior Auditor	22	25
	Manager	1	1.1
Length of Work	< 1 year	35	39.8
	1-3 years	48	54.5
	> 3 years	5	5.7
Total		88	100.0

Table 2 presents the characteristics of the 88 respondents. The gender distribution was relatively balanced, with 52.3% male and 47.7% female. Most respondents were aged 26–35 years (54.5%), followed by those under 25 years (36.4%), 36–55 years (6.8%), and over 55 years (2.3%). In terms of education, the majority held a bachelor’s degree (81.8%), while 17.1% had a master’s degree and 1.1% had a doctoral degree. Regarding position, most were junior auditors (73.9%), followed by senior auditors (25%) and managers (1.1%). Finally, the respondents’ work experience was largely between 1–3 years (54.5%), with 39.8% having less than 1 year and 5.7% more than 3 years of experience.

Table 3 summarizes the descriptive statistics for the study variables. For audit quality, the mean scores ranged from 3.99 to 4.15, indicating generally high perceptions of quality across the six indicators. Audit knowledge showed slightly more variation, with means between 3.53 and 4.24, suggesting moderate to high levels of knowledge among respondents. Audit evidence indicators had mean values from 3.76 to 3.94, reflecting a consistent but moderate evaluation of the evidence collected. Auditor ethics scored between 3.73 and 4.28, showing that respondents generally perceived ethical behavior

positively, with some indicators rated higher than others. Thus, all variables were rated above the midpoint of the scale, indicating favorable assessments by the respondents.

Table 3. Descriptive Statistics

Variable	Indicators	Mean
Audit Quality	Y01	4.14
	Y02	3.99
	Y03	4.15
	Y04	4.06
	Y05	4.03
	Y06	4.05
Audit Knowledge	X101	3.88
	X102	3.93
	X103	4.24
	X104	3.92
	X105	3.77
	X106	3.95
	X107	3.90
	X108	3.66
	X109	3.78
	X110	3.82
	X111	3.90
	X112	3.77
	X113	3.74
	X114	3.53
Audit Evidence	X201	3.86
	X202	3.94
	X203	3.76
	X204	3.87
Auditor Ethics	X301	3.98
	X302	3.96
	X303	4.28
	X304	4.07
	X305	3.73
	X306	3.93
	X307	3.98
	X308	3.82
	X309	3.94
	X310	3.93
	X311	3.79
	X312	3.95
	X313	3.94

Partial Least Squares (PLS), a technique used in inferential analysis, evaluates the measurement model (outer model) as well as the structural model (inner model). Convergent validity, discriminant validity, and composite reliability are the three criteria used to assess the outer model. Several indicators are invalid regarding convergent validity, namely X304 from the auditor ethics (X3) and X103, X108, X113, and X114 from the audit knowledge (X1).

Table 4 shows the results of convergent validity, discriminant validity, and composite reliability tests for the research variables. Based on the outer loadings, most indicators in the audit quality (Y), audit knowledge (X1), and audit evidence (X2) variables have high values (>0.8), indicating that these indicators are valid in measuring their respective variables. The Composite Reliability (CR) and Cronbach's Alpha (CA) values for these three variables are also high (>0.9), indicating excellent internal consistency. The Average Variance Extracted (AVE) values are above 0.5 for Y, X1, and X2, indicating the variables' ability to capture the variance of their indicators. Meanwhile, auditor ethics (X3) has several indicators with lower outer loadings (0.62–0.68) and an AVE of 0.548, still meeting the minimum threshold but indicating weaker convergent validity compared

to the other variables. Thus, this table confirms that most indicators are valid and reliable for use in further analysis.

Table 4. Convergent Validity, Discriminant Validity, and Composite Reliability

Variables	Indicators	Outer Loadings	CR	CA	AVE
Audit Quality (Y)	Y01	0.961	0.965	0.956	0.820
	Y02	0.841			
	Y03	0.934			
	Y04	0.892			
	Y05	0.916			
	Y06	0.885			
Audit Knowledge (X1)	X101	0.912	0.974	0.971	0.793
	X102	0.912			
	X104	0.912			
	X105	0.914			
	X106	0.812			
	X107	0.941			
	X108	0.951			
	X109	0.848			
	X110	0.879			
	X111	0.918			
	X112	0.803			
	Audit Evidence (X2)	X201			
X202		0.892			
X203		0.809			
X204		0.930			
X301		0.803			
X302		0.899			
Auditor Ethics (X3)	X303	0.682	0.934	0.926	0.548
	X305	0.812			
	X306	0.893			
	X307	0.684			
	X308	0.641			
	X309	0.620			
	X310	0.679			
	X311	0.621			
X312	0.644				
X313	0.895				

When assessing the inner model, attention is directed towards the R-squared value for the endogenous variable. The R-Squared value is 0.536, while the Adjusted R-Squared is 0.520. This suggests that the model concerning the audit quality variable exhibits a moderate level of explanation, with 53.6% of the variability in audit quality being accounted for by the variables of knowledge, audit evidence, and auditor ethics. The remaining 46.4% is attributed to other independent variables not included in the research model formulated in this study.

Table 5. Hypothesis Testing

Path	Original Sample	Mean Sample	Standard Deviation	t-statistic	p-values	Hypotheses
Audit Knowledge-> Audit Quality	-0.123	-0.107	0.082	1.510	0.132	Rejected
Audit Evidence -> Audit Quality	0.284	0.296	0.133	2.144	0.033	Accepted
Auditor Ethics-> Audit Quality	0.535	0.537	0.111	4.810	0.000	Accepted

Table 5 presents the results of hypothesis testing that examine the effect of audit knowledge, audit evidence, and auditor ethics on audit quality. The findings indicate that audit knowledge has a negative coefficient (-0.123) with a t-statistic of 1.510 and a p-value of 0.132, which is greater than the significance level of 0.05. This result shows that

audit knowledge does not have a significant effect on audit quality; therefore, the corresponding hypothesis is rejected.

In contrast, audit evidence demonstrates a positive and significant influence on audit quality, with a coefficient value of 0.284, a t-statistic of 2.144, and a p-value of 0.033 (< 0.05). This indicates that higher quality and adequacy of audit evidence contribute to improved audit quality, leading to the acceptance of the hypothesis. Furthermore, auditor ethics shows the strongest positive effect on audit quality, with a coefficient of 0.535, a t-statistic of 4.810, and a p-value of 0.000. These results confirm that ethical behavior plays a crucial role in enhancing audit quality. The findings suggest that while audit knowledge alone is insufficient to significantly improve audit quality, strong audit evidence and high auditor ethical standards significantly support the production of high-quality audits.

DISCUSSION

Based on the hypothesis testing in this study, the t-statistic was 1.510 (< 1.96), the p-value was 0.132 (> 0.05), and the initial sample value was -0.123, indicating that the first hypothesis is rejected. This suggests that audit knowledge does not affect audit quality, particularly given that respondents were predominantly junior auditors with limited experience. Agency theory highlights that auditors act as intermediaries to manage conflicts of interest between principals and agents, and knowledge alone may not ensure high-quality audits; practical experience and ethical standards are crucial for achieving audit quality and supporting economic and social sustainability. These findings align with Sihombing and Triyanto (2019) but contrast with studies by Imron et al. (2017), Situmeang et al. (2019), and Malik (2020), which found that knowledge positively impacts audit quality. Variations in auditors' knowledge can influence task performance, yet integrating both knowledge and practical experience is essential to enhance audit quality and ensure reliable, trustworthy financial reporting (Kurniawan et al., 2023).

According to the results of hypothesis testing in this study, the t-statistic value was 2.144 (> 1.96), the p-value was 0.033 (< 0.05), and the original sample value was positive, specifically 0.284. From these findings, it can be concluded that the second hypothesis is accepted: audit evidence has a positive and significant impact on audit quality. Audit evidence serves as crucial material for auditors' deliberations when issuing audit opinions. To find any anomalies in financial reports, auditors rely on reliable and sufficient evidence. When an audit's findings are free of deviations and adhere to accepted audit standards, it is considered to be of high quality. As a result, the quality of the final audit increases with the reliability of the audit evidence collected by the auditor. These findings are consistent with research conducted by Pintasari (2017) and Pradana et al. (2021), which assert that audit evidence positively and significantly influences audit quality. However, this contrasts with earlier research by Sihombing and Triyanto (2019), which suggested that audit evidence has no impact on audit quality. Reliable audit evidence enhances the credibility of financial reporting and, by doing so, contributes to economic and social sustainability by nurturing the stability in financial systems.

Based on the results of hypothesis testing in this study, the obtained t-statistic value was 4.810 (> 1.96), with a corresponding p-value of 0.000 (< 0.05), and the original sample value was positive, specifically 0.535. These findings lead to the acceptance of the third hypothesis: auditor ethics positively and significantly impact audit quality. Upholding ethical behavior standards is imperative for enhancing audit quality. The responsibility to adhere to ethical standards is intertwined with societal expectations regarding the role of the accounting profession. This underscores the influence of auditor ethics on audit quality. Essentially, the higher the adherence to and implementation of ethical standards by public accountant auditors, the better the audit quality they produce. Thus, the level of professional ethics maintained by auditors directly correlates with the quality of audits they deliver.

The results of this research are in line with studies from Wisteri et al. (2015), Syahmina and Suryono (2016), Oktarini and Ramantha (2016), Nurjanah and Kartika (2016), Kuntari et al. (2017), and Asmara (2019), which state that auditor ethics have a positive

and significant effect on audit quality. However, this is not the same as previous research from Alfiati (2017), which confirms that auditor ethics do not affect audit quality. Fostering ethical conduct among auditors improves the quality of audits and plays a vital role in promoting economic and social sustainability. This conduct is achieved by upholding transparency, fairness, and trust in financial reporting, which is essential for maintaining the integrity of the auditing process (Morales-Sánchez et al., 2020).

CONCLUSION

This study finds that audit evidence and auditor ethics significantly influence audit quality in public accounting firms in West Jakarta, while knowledge alone does not have a direct effect. Specifically, credible and reliable audit evidence enhances the accuracy and compliance of audit findings with established auditing standards, reflecting higher audit quality. Similarly, auditors' adherence to ethical principles ensures that audit reports are trustworthy and free from irregularities. These results highlight the practical importance of combining technical expertise with ethical commitment and careful evidence evaluation. The findings imply that public accounting firms should prioritize strengthening ethical conduct and improving the collection and evaluation of audit evidence, alongside providing targeted training to enhance auditors' applied knowledge. Maintaining these standards contributes to sustainability by supporting economic stability, fostering public trust, and promoting transparency within the auditing profession.

Despite these insights, the study has several limitations. Knowledge, while theoretically important, showed no measurable impact on audit quality, suggesting that technical understanding alone may be insufficient without practical experience or contextual application. Additionally, the research is limited to firms in West Jakarta, which may constrain the generalizability of the findings. Future studies should examine a broader sample across multiple regions and consider deeper analyses of how knowledge, audit evidence, and auditor ethics interact to affect audit quality. Investigating the conditions under which knowledge becomes influential and exploring additional factors that support audit excellence can provide further guidance for enhancing sustainable audit practices. Such research will help bridge gaps in understanding and strengthen the overall quality and credibility of audits.

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