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**The Influence Of Work Experience, Auditor Ethics, Audit Fees, Audit Tenure And Due Professional Care On Audit Quality At Public Accounting Firms In Bali**

By

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**Abstract**

*Audit quality is used by auditors for all possibilities, where the auditor when auditing the client's financial statements can find violations that occur in the client's accounting system and report them in the audited financial report, where in carrying out his duties the auditor is guided by relevant auditing standards and public accountant codes of ethics. This research was conducted with the aim of finding out the influence of work experience, auditor ethics, audit fees, audit tenure, and due professional care on audit quality at Public Accounting Firms in Bali.*

*The research population was 18 Public Accounting Firms in Bali with 123 auditors. The sample in this study was 88 respondents who were determined based on the purposive sampling method. The analysis technique used in this research is multiple linear regression analysis. The results of this research show that work experience, auditor ethics, and due professional care have a positive effect on audit quality at Public Accounting Firms in Bali; Meanwhile, audit fees and audit tenure have no effect on audit quality at Public Accounting Firms in Bali.*

**Index Terms:** Work Experience; Auditor Ethics; Audit Fees; Audit Tenure; Due Professional Care; Audit Quality

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**INTRODUCTION**

Financial statements are the final result of the accounting process that is useful in making decisions for users, it is the company's obligation to be honest without manipulation and open to expose its financial statements to interested parties. The overall objective of a financial statement audit is to express an opinion on whether the client's finances present fairly in all material respects in accordance with generally accepted principles in accordance with accounting principles. De Angelo (1981) defines audit quality as the probability that the auditor will find and report violations in the client's accounting system. Auditing is an examination that is carried out critically and systematically by an independent party on the company's financial statements that have been prepared by management, as well as accounting records and other supporting evidence with the aim of being able to provide an opinion on the fairness of the company's financial statements (Sukrisno, 2018). Companies must be more critical in choosing a Public Accounting Firm (KAP) to audit the company's financial statements. Public Accounting Firm (KAP) is a place where public accountants work in carrying out professional services.

Audit quality is an examination that is carried out critically and systematically by an independent party of the financial statements that have been prepared by management along with accounting records and supporting evidence with the aim of providing an opinion on the liability of financial statements. Audit quality is used by auditors for all possibilities, where auditors when auditing client financial statements can find violations that occur in the client's accounting system and report them in the audited financial statements, where in carrying out their duties the auditors are guided by auditing standards and the relevant public accountant code of ethics, where this audit quality is proxied based on the reputation and number of clients owned by KAP.

One of the phenomena that results in low audit quality involving public accountants in it is that, in research (Hidayati, 2019), the Ministry of Finance announced sanctions imposed on Public Accountant Kasner Sirumapea and the Public Accounting Firm Tanubrata, Sutanto, Fahmi, Bambang & Partners for audit errors in the 2018 financial year financial statements of PT Garuda Indonesia Tbk. Garuda's Annual Financial Statements were declared flawed after it was found that Garuda Indonesia recognized revenue

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related to the collaboration with PT Mahata Aero Teknologi for payments that Garuda would receive after signing the agreement, which had an impact on Garuda's Income Statement. In light of this, two of Garuda's commissioners did not sign the 2018 financial statements. The Ministry of Finance through the Center for Financial Professional Development then conducted an examination of Public Accountant Kasner Sirumapea and Public Accounting Firm Tanubrata, Sutanto,

Fahmi, Bambang & Rekan (a member of the international audit organization BDO) who conducted an audit of the 2018 financial statements of PT Garuda Indonesia Tbk. The audit found two important issues regarding auditing standards and Public Accounting Firm quality control system. The Ministry of Finance found that there were violations of Auditing Standards (SA), Public Accountant Professional Standards (SPAP) SA 315, SA 500, and SA 560 committed by auditors from Public Accounting Firm which affected the opinion of the Independent Auditor's Report (LAI).

In addition to the above case, the case that occurred in Bali is the Public Accounting Firm Drs. Ketut Gunarsa has violated the professional standards of public accountants (SPAP) in conducting an audit of the financial statements of Bali Hai Resort and Spa which has the potential to significantly affect the auditor's report. The Minister of Finance (Menkeu) suspended the license of Public Accounting Firm Drs. Ketut Gunarsa and I.B Djagera for 6 months. As long as the license is suspended, the Public Accounting Firm is prohibited from providing services (Aprilianti and Badera, 2021). For this case, the public accounting profession has been criticized by users of financial statements so that many parties feel aggrieved by the scandals that have occurred, which has the impact that the public users of the public accounting firm profession demand an increase in audit quality. This case reflects a lack of experience of an auditor which affects the quality of the resulting audit.

The phenomena that have occurred have certainly led to poor audit quality caused by several factors resulting in the freezing of Public Accounting Firm, to be able to produce good audit quality and with relevant results, auditors must have more experience, the accuracy of an auditor and there are still many important things that must be considered, so that when conducting the audit process it can be done correctly, quickly according to the time specified by the client, not only quickly but also in accordance with established accounting principles.

Auditor experience in auditing financial statements is one of the factors that affect audit quality. The auditor's knowledge will develop further as experience in performing audit tasks increases. The maturity of auditors in conducting audits is not only determined by knowledge, but experience is no less important while conducting financial audits. According to Marwansyah in Wariati (2015) work experience is a knowledge, skills, and abilities that employees have to carry out the responsibilities of their previous jobs. The results of research conducted by Muslim, et al. (2020), Kristianto and

Pangaribuan (2022), and Ngera, et al. (2022) show that work experience has a positive effect on audit quality, while research conducted by Mulyani and Munthe (2018), Fatah, et al. (2022) shows that work experience has no effect on audit quality.

Apart from work experience, auditors must also comply with the established code of ethics. According to Sukrisno (2017), professional ethics are as follows: "Professional ethics are guidelines for members of the Institute of Public Accountants, to serve responsibly and objectively". The code of ethics can be interpreted as a pattern of rules, procedures, signs, ethical guidelines in carrying out an activity or job. The results of research conducted by Wiyono and Widayawati (2022), prove empirically that ethical factors have a positive effect on audit quality, as well as the results of research conducted by Djamaa, et al. (2023) which show the results that the higher the ethical attitude in the profession as an auditor shown by the auditor in carrying out audit tasks, the higher the resulting audit quality. Research conducted by Baviga (2022) shows that auditor ethics has no effect on audit quality.

According to Sinaga and Rachmawati (2018), audit fees are the amount of fees received by the Public Accounting Firm (KAP) from the audit for the services provided, namely the examination of financial statements. Suharli (2008) states that the determination of audit fees is still subjectively determined based on the bargaining power between public accountants and audit companies in a situation of competition among KAPs. KAP can charge low audit fees to audits that can threaten the implementation of an adequate audit, this can happen if there are no rules regarding determining audit fees. IAPI provides guidelines for all IAPI members (public accountants) regarding the provisions of the amount of audit fees by issuing Regulation Number 2 of 2016 concerning Determination of Fees for Financial Statement Audit Services dated January 27, 2016. This regulation contains an indicator of the lower limit of the audit fee rate per hour of each audit process charged by KAP to companies based on a tiered classification or level of 3 employees employed during the auditing process. Research conducted by Mulyani and Munthe (2018), Purnomo and Aulia (2019), Damayanti (2019), Kustandi (2020), Rizaldi (2022), Fatah, et al. (2022), Sa'adah and Challen (2022), Wardani, et al. (2022) shows that audit fees have a positive effect on audit quality.

The next factor that affects audit quality is Audit Tenure. Audit tenure is the length of time the auditor has successively performed audit work on a company or also called the length of the audit engagement period between the client and the auditor. Long tenure can be considered by auditors as income, but it can lead to an emotional relationship between the auditor and the client, which can reduce auditor independence and audit quality. Research conducted by Rizaldi (2022), Fatah, et al. (2022), Wardani et al. (2022), Damayanti and Aufa (2022), Rizky (2023), Dewita and Erinoss (2023) shows that audit tenure has a negative effect on audit quality, while research conducted by Purnomo and Aulia (2019), Damayanti (2019), Kustandi (2020), Efendi and Ulhaq (2021), shows that audit tenure has a positive effect on audit quality.

Audit quality is closely related to due professional care. AAPII Regulation Number PER-01/AAPII/DPN/2021 explains that due professional care is careful and thorough professional skills. This also means that due professional care is the accuracy of an internal auditor in carrying out the audit process, because when the auditor wants to produce a quality audit report, the auditor must apply due professional care in every audit assignment. The use of professional skills carefully and thoroughly allows the auditor to obtain reasonable assurance that the financial statements are free from material misstatement, whether caused by error or fraud.

Based on the description above and the existence of phenomena and inconsistencies from several previous studies, the researcher is motivated to conduct research again to examine the factors that affect audit quality, with the title "The Effect of Auditor Work Experience, Auditor Ethics, Audit Fees, Audit Tenure, and Due Professional Care on Audit Quality at Public Accounting Firms in Bali".

## LITERATURE AND HYPOTHESIS

### Agency Theory

According to Anthony and Govindarajan (2007; 269), an agency relationship exists when one party (principal) hires another party (agent) to perform a service and delegates decision-making authority to the agent. Agency theory assumes that all individuals act in their own interests. Agency theory is also the relationship between principal and agent. The principal gives direction to the agent to carry out his duties in the principal's interest. The principal wants to know all kinds of information, one of which is management activity, relating to his investment or shares in the company by requesting the results of the accountability report on the agent (management). The relationship between Agency Theory and audit quality is very close, because Agency Theory can help auditors as a third party in understanding conflicts of interest and solving information asymmetry problems between principals (shareholders) and agents (management). The agency relationship that exists between owners (shareholders) and company managers requires that the services of auditors who issue opinions on financial statements must be an unbiased and impartial view of the company's other financial activities in order to be useful to users (Enofe, et al., 2013). Agency theory has a relationship with the public accounting profession in supervising the management of the entity and reviewing management performance in maximizing the goals to be achieved by company owners. The relationship between agency theory and the research to be conducted is that this study will examine the audit quality produced by auditors who work at the Bali Public Accounting Firm in conducting financial statement audits. As described above, the interests between the principal and the agent are often different, the auditor as an external party becomes an intermediary in overcoming conflicts of interest to reduce information asymmetry.

### Audit Quality

According to Winwin and Mubarak (2017) audit quality is the accuracy of the information reported by the auditor in

accordance with the audit standards used by the auditor including information on accounting violations in the client company's financial statements. Audit quality is the probability of an auditor finding and reporting an error or fraud that occurs in a client's accounting system (Tandiontong, 2016). Audit quality is usually related to the auditor's ability to identify material misstatements in the financial statements and their willingness to issue an appropriate and unbiased audit report based on the audit results. Based on the description above, it can be concluded that audit quality is the auditor's ability to find and report a violation in the client's accounting system.

### Auditor Experience

The definition of experience according to Foster (2013: 40) states that experience is a measure of the length of time or tenure that a person has taken in understanding the tasks of a job and has done it well. Meanwhile, Knoers in Asih (2014) states that experience is a process of learning and adding to the development of potential behavior from both formal and non-formal education or it can also be interpreted as a process that a person leads to a higher pattern of behavior.

### Auditor Ethics

According to Rendy, et al., (2013) Auditor Professional Ethics is a profession that must have a high moral commitment in the form of special rules. These rules are the rules of the game in carrying out or carrying out the profession, which is commonly called a code of ethics. Professional ethics is a code of ethics for a particular profession and therefore must be understood properly, in the code of ethics public accountants have strength in terms of emphasis on positive activities to produce high quality work. Auditor professional ethics are principles or guidelines for a public accountant (auditor) that must be applied to produce good quality audit work.

### Fee Audit

According to Sinaga and Rachmawati (2018), the audit fee is the amount of fees received by the Public Accounting Firm (KAP) from the audit of the services provided, namely the examination of financial statements. According to Sukrisno (2012) audit fees are fees in the form of money or other forms given to or received from clients or other parties to obtain an engagement from clients or other parties. Audit fees are determined when there is a contract between the auditor and the client based on an agreement and are usually determined before starting the audit process.

### Audit Tenure

Audit Tenure is the length of the relationship between the auditor and the client or company audited by the auditor which can be measured by the number of years. Nuratama (2011) also said that audit tenure is a long or short tenure can be debated because tenure can have an impact on the performance of auditors and client companies such as the auditor's emotional relationship with clients, independence, and others. . A short relationship between the auditor and his client, can cause an impact for an auditor in obtaining information along with limited evidence. Because this can

lead to potential misstatements that are not detected by the auditor.

### **Due Professional Care**

Due professional care means careful and thorough professional skills, due professional care is the accuracy of an auditor in carrying out the audit process. Careful will be easier and faster in revealing various kinds of fraud in the presentation of financial statements (Basit, 2013). PSA No.4 SA 201 SPAP (2011) explains that the principles of professional ethics are the principles of professional competence and prudence. This principle explains that each member must carry out his professional services with prudence, competence and diligence, and has an obligation to maintain professional knowledge and skills at the level necessary to ensure that the client or employer benefits from competent professional services based on the latest developments in practice, legislation and techniques.

### **Hypothesis**

#### **The effect of work experience on audit quality**

Work experience is the knowledge, skills and abilities that employees have to carry out the responsibilities of their previous jobs. Audit experience affects the accuracy of the auditor's assessment of the evidence needed. Experience for auditors in the field of auditing plays an important role in increasing the knowledge and expertise gained by auditors from their formal education, so that audit quality will get better as experience increases. This is evidenced by the high level of errors made by inexperienced auditors, so that the more work experience the auditor has, the higher the quality of the resulting audit will be. Research conducted by Muslim, et al. (2020), Kristianto and Pangaribuan (2022), Ngera, et al. (2022) shows that work experience has a positive effect on audit quality. Based on the explanation above, the following hypothesis can be formulated:

#### **H1: Auditor Work Experience has a Positive Effect on Audit**

#### **Quality at KAP in Bali**

##### **The effect of auditor ethics on audit quality**

According to Suhayati and Rahayu (2013) states that "Ethics are behavioral values or rules of behavior that are accepted and used by certain individuals or groups while the code of ethics is a product of an agreement that regulates the moral behavior of a certain group in society to be enforced within a certain period, with written provisions that are expected to be upheld by all members of that group. Professional ethics is a code of ethics for a particular profession and therefore must be understood accordingly, In the code of ethics for public accountants has strength in terms of emphasis on positive activities to produce high quality work." The ethics of accountants compiled in the form of a regulation certainly has a purpose, namely to maintain audit quality in the midst of the dilemmatic conditions often faced by a public accountant. Auditors with a higher capacity for ethical thinking will be better at dealing with conflict. Research conducted by Wiyono and Widayawati (2022), Djamaa, et al. (2023) shows that auditor ethics has a positive effect on audit quality. Based on

the explanation above, the following hypothesis can be formulated:

#### **H2: Auditor Ethics has a Positive Effect on Audit Quality at KAP in Bali**

##### **The effect of audit fees on audit quality**

According to Sinaga and Rachmawati (2018), audit fees are the amount of fees received by the Public Accounting Firm (KAP) from the audit for the services provided, namely the examination of financial statements. According to Agoes (2012) audit commissions are fees in the form of money or other forms given to or received from clients or other parties to obtain an engagement from clients or other parties. Audit fees have a positive effect on audit quality because higher fees will improve audit quality, because the audit fees obtained in one year and the estimated operational costs required to carry out the audit process can improve audit quality. Research conducted by Mulyani, et al. (2018), Purnomo and Aulia (2019), Damayanti (2019), Kustandi (2020), Rizaldi (2022), Fatah, et al. (2022), Sa'adah and Challen (2022), Wardani, et al. (2022) shows that audit fees have a positive effect on audit quality. Based on the explanation above, the following hypothesis can be formulated:

#### **H3: Audit fees have a positive effect on Audit Quality at KAP in Bali**

##### **The effect of audit tenure on audit quality**

Audit Tenure is the length of the relationship between the auditor and the client or company audited by the auditor which can be measured by the number of years. Nuratama (2011) also said that audit tenure is a long or short tenure can be debated because tenure can have an impact on the performance of auditors and client companies such as the emotional relationship between auditors and clients, independence, and others. An engagement period that is too long in time can cause emotional closeness between the auditor and the client, thus making the resulting audit results lower. Research conducted by Rizaldi (2022), Fatah, et al. (2022), shows that audit tenure has a negative effect on audit quality. Based on the explanation above, the following hypothesis can be formulated:

#### **H4: Audit Tenure has a Negative Effect on Audit Quality at KAP in Bali**

##### **The effect of due professional care on audit quality**

Due professional care means professional skills that are careful and thorough in each assignment. Accuracy and thoroughness emphasize the responsibility of every audit officer who works for a Public Accounting Firm to properly explore field work standards and reporting standards. An auditor must use these skills with reasonable care and diligence. This is necessary to find fraud or errors committed by the client in presenting its financial statements. The better the use of Due professional care, the better the quality of the resulting audit will be. Research conducted by Fatah, et al. (2022), Sa'adah and Challen (2022) shows that Due Professional Care has a positive effect on audit quality. Based

on the explanation above, the following hypothesis can be formulated:

**H5: Due professional care has a positive effect on audit quality at KAP in Bali**

## RESEARCH METHODS

The location of this research was conducted at the Public Accounting Firm (KAP) in Bali. The research object used is the perception of auditors at the Public Accounting Firm in Bali in 2022 regarding factors that affect audit quality, including work experience, auditor ethics, audit fees, audit tenure, and due professional care. There are two variables used in this study, namely the dependent variable (bound), namely audit quality and the independent variable (independent) which consists of auditor ethics work experience, audit fees, audit tenure, and due professional care. The types of data used in this study are quantitative and qualitative data. The data sources used are primary and secondary data.

Auditor experience affects work ability, the more often auditors work and do the same job, the more skilled auditors will become in completing their work. According to Krisni (2019), the indicators used in this study are the length of time the auditor has worked, the number of assignments the auditor has handled, and the number of types of companies that have been audited. The measurement of the experience variable in this study is by providing statements, each of which is measured using a five-point Likert scale, namely, (1) Strongly Disagree (STS); (2) Disagree (TS); (3) Moderately Agree (CS); (4) Agree (S); (5) Strongly Agree (SS). The selection of these five Likert scales was carried out to minimize the possibility that respondents were indecisive with the number of answer choices which would have an impact on the validity of the data generated.

According to Rendy, et al. (2013), auditor professional ethics is a profession that must have a high moral commitment in the form of specific rules. This rule is a rule of the game in carrying out or carrying out the profession, which is commonly called a code of ethics, in order to improve auditor performance, auditors are required to maintain ethical behavior standards to produce quality audits. According to Effendy (2010), indicators of auditor ethics are the responsibility of the audit profession, integrity, and objectivity. The measurement of the auditor ethics variable in this study is by providing statements, each of which is measured using a five-point Likert scale, namely, (1) Strongly Disagree (STS); (2) Disagree (TS); (3) Moderately Agree (CS); (4) Agree (S); (5) Strongly Agree (SS). The selection of these five Likert scales was carried out to minimize the possibility that respondents were indecisive with the many answer choices that would have an impact on the validity of the resulting data.

According to Sinaga & Rachmawati (2018), audit fees are the amount of fees received by the Public Accounting Firm (KAP) from the auditee for the services provided, namely the examination of financial statements. The audit fee indicators

used according to Damayani (2019) include the risk of the assignment, the complexity of the services provided, the cost structure of the KAP, and the level of expertise. The measurement of the audit fee variable in this study is by providing statements, each of which is measured using a five-point Likert scale, namely, (1) Strongly Disagree (STS); (2) Disagree (TS); (3) Moderately Agree (CS); (4) Agree (S); (5) Strongly Agree (SS). The selection of these five Likert scales was carried out to minimize the possibility that respondents were indecisive with the many answer choices that would have an impact on the validity of the resulting data.

Audit tenure is the period of work between the Public Accounting Firm (KAP) and the client being audited, which can be measured in number of years. Tenure is debated when the tenure audit period is carried out for a long period of time and when the tenure audit period is too short (Andriani and Nursiam, 2017). Indicators of audit tenure according to Sulfati (2016), namely the length of time KAP conducts audit engagements with clients, the length of time KAP changes clients, the length of time partners perform audit assignments, the length of time partners perform audit changes, and the length of time KAP has emotional closeness. The measurement of the audit tenure variable in this study is by providing statements, each of which is measured using a five-point Likert scale, namely, (1) Strongly Disagree (STS); (2) Disagree (TS); (3) Moderately Agree (CS); (4) Agree (S); (5) Strongly Agree (SS). The selection of these five Likert scales was carried out to minimize the possibility that respondents were indecisive with the many answer choices that would have an impact on the validity of the resulting data.

Due professional care means careful and thorough professional skills, due professional care is the accuracy of an auditor in carrying out the audit process. According to Febriyanti (2014), the indicators of due professional care are accuracy and skill at work, firmness in carrying out responsibilities, competent and careful in carrying out tasks, the possibility of errors and non-compliance, and being alert to significant risks that can affect objectivity. The measurement of the due professional care variable in this study is by providing statements, each of which is measured using a five-point Likert scale, namely, (1) Strongly Disagree (STS); (2) Disagree (TS); (3) Moderately Agree (CS); (4) Agree (S); (5) Strongly Agree (SS). The selection of these five Likert scales was carried out to minimize the possibility that respondents were indecisive with the many answer choices that would have an impact on the validity of the resulting data.

The population in this study were all Public Accounting Firms registered with the Indonesian Institute of Certified Public Accountants (IAPI) in Bali in 2025, totaling 18 Public Accounting Firms with 123 auditors. The sampling method used in this study was purposive sampling, so that 88 auditors were obtained as a research sample. The data collection method is documentation and questionnaire (questionnaire). The data analysis techniques used include instrument tests (validity and reliability tests), multiple linear regression analysis, classical assumption tests (normality tests,

multicollinearity tests, heteroscedasticity tests), and model feasibility tests (coefficient of determination, F test, and t test). The regression equation used is:

$$KA = \alpha + \beta_1PK + \beta_2EA + \beta_3FA + \beta_4AT + \beta_5RA + e \dots \dots \dots (1)$$

Description:

KA : Audit Quality

$\alpha$  : Constant

$\beta_1, \beta_2, \beta_3, \beta_4, \beta_5$  : Regression Coefficient

PK : Work Experience

EA : Auditor Ethics

FA : Audit Fee

AT : Audit Tenure

DPC : Due Professional Care

## RESULT AND DISCUSSION

### Multiple Linear Regression Analysis

Table 1. Summary of Multiple Linear Regression Analysis Results

Dependent Variable	Independent Variable	Regression Coefficient	Standar Error	t count	Significance
KA	Constant	-0,194	2,680	-0,072	0,943
	PK	0,472	0,154	3,066	0,003
	EA	0,290	0,137	2,117	0,037
	FA	0,119	0,106	1,119	0,266
	AT	0,115	0,062	1,870	0,065
	DPC	0,285	0,090	3,174	0,002
R		= 0,873			
R Square		= 0,763			
Adjusted R Square		= 0,748			
F count		= 52,756			
Significance F		= 0,000			

#### Source: Processed data, 2025

Based on Table 1, the following regression equation is obtained:

$$KA = -0.194 + 0.472PK + 0.290EA + 0.119FA + 0.115AT + 0.285DPC \dots \dots \dots (2)$$

Based on the multiple regression model formed, the results can be interpreted as follows:

#### 1) Constant

The constant value obtained is - 0.194, meaning that if the five variables, namely work experience, auditor ethics, audit fees, audit tenure, and due professional care are considered constant (value 0), then the dependent variable, namely audit quality, is - 0.194.

#### 2) Work Experience (PK)

The regression coefficient value for the work experience variable is 0.472 with a significance level of 0.003 < 0.05. This means that if work experience increases by one unit, the audit quality will also increase by 0.472 units assuming other variables are constant.

## RESULT

### Validity and Reliability Test

Based on the results of the validity test that has been carried out, it can be explained that each indicator in the form of a variable statement has a Pearson correlation value of more than 0.30, so the indicator is stated as valid and has met the data validation requirements.

Based on the results of the reliability test that has been carried out, it can be seen that the cronbach's alpha value of each variable of work experience, auditor ethics, audit fees, audit tenure, due professional care, and audit quality has a cronbach's alpha value greater than 0.70, so it is concluded that all instruments are reliable.

#### 3) Auditor Ethics (EA)

The regression coefficient value for the auditor ethics variable is 0.290 with a significance level of 0.037 < 0.05. This means that if auditor ethics increases by one unit, the audit quality will also increase by 0.290 units assuming other variables are constant.

#### 4) Audit Fee (FA)

The coefficient value for the audit fee variable is 0.119 with a significance level of 0.266 > 0.05. This means that audit fees have no effect on audit quality.

#### 5) Audit Tenure (AT)

The coefficient value for the audit tenure variable is 0.115 with a significance level of 0.065 > 0.05. This means that audit tenure has no effect on audit quality.

#### 6) Due Professional Care (DPC)

The regression coefficient value for the due professional care variable is 0.285 with a significance level of 0.002 < 0.05. This means that if due professional care increases by one unit,

then audit quality will also increase by 0.285 units assuming other variables are constant.

**Classical Assumption Test  
Normality Test**

**Table 2. Normality Test Results**

Parameter	Nilai
N	88
Mean	0,0000000
Std. Deviation	2,46497222
Test Statistic	0,050
Asymp. Sig (2-tailed)	0,200

**Source: Processed data, 2025**

Based on Table 2, the significance level is 0.200 which is greater than 0.05, so it can be concluded that the residual data in the regression model has been normally distributed, and can be continued for further analysis.

**Multicollinearity Test**

**Table 3. Multicollinearity Test Results**

Independent Variable	Tolerance	VIF	Description
Work Experience (PK)	0,188	5,322	Free from multicollinearity
Auditor Ethics (EA)	0,182	5,490	Free from multicollinearity
Audit Fee (FA)	0,702	1,424	Free from multicollinearity
Audit Tenure (AT)	0,675	1,481	Free from multicollinearity
Due Professional Care (DPC)	0,353	2,833	Free from multicollinearity

**Source: Processed data, 2025**

Based on Table 3, the tolerance value of all independent variables is more than 0.10 and the VIF value is less than 10, so it can be concluded that the regression model created does not have symptoms of multicollinearity.

**Heteroscedasticity Test**

**Table 4. Results of Heteroscedasticity Test**

Variable	Significance	Description
Work Experience (PK)	0,369	Free of Heteroscedasticity
Auditor	0,065	Free of

Ethics (EA)		Heteroscedasticity
Audit Fee (FA)	0,517	Free of Heteroscedasticity
Audit Tenure (AT)	0,159	Free of Heteroscedasticity
Due Professional Care (DPC)	0,408	Free of Heteroscedasticity

**Source: Processed data, 2025**

Based on Table 4, it is known that the significance value of the work experience variable (PK) is 0.369, the auditor ethics variable (EA) is 0.065, the audit fee variable (FA) is 0.517, the audit tenure variable (AT) is 0.159, and the due professional care variable (DPC) is 0.408. It can be concluded that there is no influence of the independent variables on the absolute residual indicated by the significance value of each variable tested more than 0.05, so that the model created does not contain symptoms of heteroscedasticity and is suitable for use

**Model Feasibility Test**

**Coefficient of Determination (R<sup>2</sup>)**

Based on Table 1, the adjusted R square (R<sup>2</sup>) value is 0.748 or 74.8 percent. This shows that audit quality can be explained by work experience, auditor ethics, audit fees, audit tenure, and due professional care by 74.8 percent, while the remaining 25.2 percent is explained by other factors outside the research model.

**F Test**

Based on Table 1, the calculated F value is 52.756 with a significance of 0.000 <0.05, which shows that work experience, auditor ethics, audit fees, audit tenure, and due professional care simultaneously affect audit quality and the model is suitable for further testing (model fits with data).

**t-test**

Based on Table 1, the following information is obtained:

a) Work Experience (PK)

The test results show that the work experience variable has a t count of 3.066 with a significance level of 0.003 <0.05, which means that work experience has a positive effect on audit quality, so H1 is accepted.

b) Auditor Ethics (EA)

The test results show that the auditor ethics variable has a t count of 2.117 with a significance level of 0.037 <0.05, which means that auditor ethics has a positive effect on audit quality, so H2 is accepted.

c) Audit Fee (FA)

The test results show that the audit fee variable has a t count of 1.119 with a significance level of 0.266 > 0.05, which means that audit fees do not affect audit quality, so H3 is rejected.

d) Audit Tenure (AT)

The test results show that the audit tenure variable has a t count of 1.870 with a significance level of  $0.065 > 0.05$ , which means that audit tenure does not affect audit quality, so H4 is rejected.

e) Due Professional Care (DPC)

The test results show that the due professional care variable has a t count of 3.174 with a significance level of  $0.002 < 0.05$ , which means that due professional care has a positive effect on audit quality, so H5 is accepted.

## DISCUSSION

### The effect of work experience on audit quality

Work experience is knowledge, skills, and abilities possessed by employees to carry out responsibilities from previous jobs. The first hypothesis states that work experience has a positive effect on audit quality at Public Accounting Firms in Bali. The results of the t-test show that the work experience variable has a t count of 3.066 with a significance level of  $0.003 < 0.05$ , which means that work experience has a positive effect on audit quality, so H1 is accepted. The more work experience an auditor has, the better the audit quality. Conversely, the less work experience an auditor has, the less good the audit quality is considered.

Auditors with a lot of work experience tend to have worked as auditors for a long time. In addition, auditors usually have many clients who trust their performance, so that the quality of the audit produced is of higher quality and proven to be accurate and precise in accordance with applicable audit standards. Clients/companies choose auditors with a lot of work experience so that the quality of the audit of the financial statements can be completed on time. Meanwhile, auditors with less work experience usually take longer to audit financial statements due to lack of knowledge and experience, so that the quality of the audit produced is considered poor by clients.

The results of this study are in line with research conducted by Muslim, et al. (2020), Kristianto and Pangaribuan (2022), and Ngera, et al. (2022) which show that work experience has a positive effect on audit quality.

### The effect of auditor ethics on audit quality

The ethics of the auditor profession is a profession that must have a high moral commitment in the form of special rules. The second hypothesis states that auditor ethics have a positive effect on audit quality at Public Accounting Firms in Bali. The results of the t-test show that the auditor ethics variable has a t count of 2.117 with a significance level of  $0.037 < 0.05$ , which means that auditor ethics have a positive effect on audit quality, so H2 is accepted. The better the ethics of an auditor, the better the quality of the audit produced. Conversely, auditors with poor ethics will also produce poor audit quality.

An auditor's ethics can be one of the considerations of clients/companies in choosing an auditor. Auditors who have good ethics are usually honest, open, keep agreements, and refuse any kind of gifts that are not clear from the origin. Auditors with good ethics can produce good audit quality

because the auditor understands the auditor's code of ethics well and complies with the standards of the auditor's code of ethics that have been set. Conversely, auditors with poor ethics can produce poor audit quality because the auditor does not have an attitude and behavior that is in accordance with the auditor's code of ethics, the auditor may receive compensation outside the specified audit fee in order to report an unqualified opinion. The auditor's lack of understanding of professional ethics can affect the quality of the audit produced by the auditor. The results of this study are in line with research conducted by Wiyono and Widyawati (2022), Djama, et al. (2023), and Muslim, et al. (2020) which found that auditor ethics have a positive effect on audit quality.

### The effect of audit fees on audit quality

Audit fees are the amount of fees received by the Public Accounting Firm (KAP) from the audit for the services provided, namely the examination of financial statements. The third hypothesis states that audit fees have a positive effect on audit quality at Public Accounting Firms in Bali. The results of the t-test show that the audit fee variable has a t count of 1.119 with a significance level of  $0.266 > 0.05$ , which means that audit fees do not affect audit quality, so H3 is rejected. This means that the high or low audit fees received by an auditor will not affect the quality of the audit produced.

The audit fees obtained by the auditor do not affect the quality of the audit produced because even though the auditor receives a high or low fee, the auditor will still try to audit the financial statements as much as possible in accordance with audit standards in order to produce good audit quality. This is a form of attracting the trust of clients/companies to continue to use the services of the auditor. In addition, audit fees are usually related to the length of work of an auditor, so that clients/companies dare to give high fees because auditors are considered more professional. Even so, auditors who receive relatively lower audit fees are usually junior auditors who are new to the world of auditing, but auditors will still try to produce good audit quality so as not to disappoint clients.

The results of this study are in line with research conducted by Yustari, et al. (2021), Novrilia, et al. (2019), and Farid and Baradja (2022) which found that audit fees had no effect on audit quality.

### The effect of audit tenure on audit quality

Audit tenure is the length of the relationship between the auditor and the client or company audited by the auditor which can be measured by the number of years. The fourth hypothesis states that audit tenure has a negative effect on audit quality at Public Accounting Firms in Bali. The results of the t-test show that the audit tenure variable has a t count of 1.870 with a significance level of  $0.065 > 0.05$ , which means that audit tenure has no effect on audit quality, so H4 is rejected. This means that the length of the engagement period between the auditor and the client/company will not affect the quality of the audit produced by the auditor.

In this study, audit tenure was found to be unable to affect audit quality. The length of the auditor's engagement period with the client is not a determinant of the good or bad audit

quality produced by the auditor because even though the auditor is new to the client/company that uses his services, the auditor will still provide the best possible audit quality. This is because the auditor maintains his reputation so that he is considered professional by the client, thus even though the auditor has a short relationship or engagement period with the client, the auditor will still provide good audit quality. The same thing happens with auditors who have a long engagement period with the client, the auditor is already familiar with the client and does not want to disappoint the client, so he tries to provide maximum audit quality. The results of this study are in line with research conducted by Novrilia, et al. (2019), Yustari, et al. (2021), and Effendi and Ulhaq (2021) which found that audit tenure had no effect on audit quality.

#### The influence of due professional care on audit quality

Due professional care is the accuracy of an auditor in conducting the audit process. The fifth hypothesis states that audit tenure has a positive effect on audit quality at Public Accounting Firms in Bali. The results of the t-test show that the due professional care variable has a t count of 3.174 with a significance level of  $0.002 < 0.05$ , which means that due professional care has a positive effect on audit quality, so that H5 is accepted. The better the due professional care of an auditor, the better the audit quality produced. Conversely, auditors with poor due professional care will produce poor audit quality.

Auditors with good due professional care will try not to be careless in conducting examinations and evaluate each audit evidence carefully, so that they can produce good audit quality. Every auditor must have a good due professional care attitude so that they are not easily fooled by fraud that can be committed by clients/companies. Due professional care is considered to be one of the keys to the success of the resulting audit quality. If the auditor does not have good due professional care, the resulting audit quality will be less good and can be engineered. Therefore, it is important for an auditor to have good due professional care.

The results of this study are in line with research conducted by Fatah, et al. (2022), Sa'adah and Challen (2022), and Hariyanto (2021) which obtained the results that due professional care has a positive effect on audit quality.

## CONCLUSION

This study aims to test and obtain empirical evidence regarding work experience, auditor ethics, audit fees, audit tenure, and due professional care on audit quality at Public Accounting Firms in Bali. This study involved 88 respondents. The analysis technique used in this study was multiple linear regression analysis. Based on the results of the analysis that has been carried out, it can be concluded that:

- 1) Work experience has a positive effect on audit quality at Public Accounting Firms in Bali.
- 2) Auditor ethics have a positive effect on audit quality at Public Accounting Firms in Bali.

- 3) Audit fees do not affect audit quality at Public Accounting Firms in Bali.
- 4) Audit tenure does not affect audit quality at Public Accounting Firms in Bali.
- 5) Due professional care has a positive effect on audit quality at Public Accounting Firms in Bali.

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