

ORIGINAL

Audit Quality in the Modern Era: The Significance of Auditor Personality and Features

La calidad de la auditoría en la era moderna: la importancia de la personalidad y las características del auditor

Ika Berty Apriliyani¹  , Rudi Zulfikar²  , Elvin Bastian³  , Helmi Yazid³  

¹Faculty of Economics and Business, Universitas Sultan Ageng Tirtayasa, and Universitas Lancang Kunin. Indonesia.

²Professor, Faculty of Economics and Business, Universitas Sultan Ageng Tirtayasa. Indonesia.

³Senior Lecturer, Faculty of Economics and Business, Universitas Sultan Ageng Tirtayasa. Indonesia.

Cite as: Berty Apriliyani I, Zulfikar R, Bastian E, Yazid H. Audit Quality in the Modern Era: The Significance of Auditor Personality and Features. Data and Metadata. 2025; 4:882. <https://doi.org/10.56294/dm2025882>


Submitted: 14-06-2024

Revised: 11-10-2024

Accepted: 18-04-2025

Published: 19-04-2025

Editor: Dr. Adrián Alejandro Vitón Castillo 

Corresponding Author: Ika Berty Apriliyani 

ABSTRACT

Audit quality is essential for ensuring the reliability and credibility of financial reports. This study examines the influence of auditor personality traits and professional attributes on audit quality using a quantitative approach, where data were collected through surveys and analyzed with multiple regression analysis. The findings indicate that while auditor personality—encompassing traits such as prudence, integrity, and professional skepticism—positively influences audit quality, auditor features, including experience, educational background, certification, and industry specialization, have a stronger and more significant impact. Technical competence and professional credentials play a dominant role in ensuring compliance with audit standards and enhancing financial reporting accuracy. These results highlight that professional qualifications and experience are more critical than personality traits in achieving high-quality audits. This study contributes to the discourse on audit quality by emphasizing the greater role of professional attributes. It suggests that future research should explore additional contextual factors, such as regulatory frameworks and corporate governance mechanisms, to further understand audit quality determinant.

Keywords: Audit Quality; Auditor Personality; Auditor Features.

RESUMEN

La calidad de la auditoría es esencial para garantizar la fiabilidad y credibilidad de los informes financieros. Este estudio examina la influencia de los rasgos de personalidad y las características profesionales del auditor sobre la calidad de la auditoría utilizando un enfoque cuantitativo, donde los datos fueron recolectados mediante encuestas y analizados con un análisis de regresión múltiple. Los resultados indican que, aunque la personalidad del auditor—que abarca rasgos como la prudencia, la integridad y el escepticismo profesional—tiene una influencia positiva sobre la calidad de la auditoría, las características del auditor, incluyendo la experiencia, la formación educativa, las certificaciones y la especialización en la industria, tienen un impacto más fuerte y significativo. La competencia técnica y las credenciales profesionales juegan un papel dominante en asegurar el cumplimiento de los estándares de auditoría y mejorar la precisión de los informes financieros. Estos resultados destacan que las calificaciones profesionales y la experiencia son más críticas que los rasgos de personalidad para lograr auditorías de alta calidad. Este estudio contribuye al discurso sobre la calidad de la auditoría al enfatizar el papel preeminente de las características profesionales. Sugiere que investigaciones futuras deberían explorar factores contextuales adicionales, como los marcos regulatorios y los mecanismos de gobernanza corporativa, para entender mejor los determinantes de la calidad de la auditoría.

Palabras clave: Calidad de la Auditoría; Personalidad del Auditor; Características del Audito.

INTRODUCTION

Audit quality (audit quality) can provide trust and integrity in the world of business and finance. Importance of audit quality from the perspective of users of audit reports, they rely on audit results for decision-making.

⁽¹⁾ For investors and shareholders, audited financial reports can provide confidence in accurate and reliable financial report information, so that investment decisions are based on the quality of financial reports.⁽²⁾

Audit quality (audit quality) can also ensure that the information presented in financial reports is accurate and not manipulated.⁽³⁾ For creditors, audit reports can be used to assess credit risk and provide information on the ability to pay obligations.⁽⁴⁾ For company managers, audit reports are used for decision-making and policy-making.⁽⁵⁾

Audit quality can identify potential problems and evaluate company performance.⁽⁶⁾ For regulators, the results of financial report audits are used to provide confidential information on company compliance with laws and regulations.⁽⁷⁾ Poor quality audits can threaten the integrity of financial markets and enable unethical business practices. Apart from that, it cannot create business transparency and accountability.⁽⁸⁾

Audit quality is very necessary because it significantly impacts the reliability of financial reports, fraud prevention, and investor confidence. Audit quality also protect stakeholders, influence regulation, improve accounting practice standards, and contribute to economic stability.⁽⁴⁾

International Forum of Independent Audit Regulators-IFIAR (2024) found in a deep Annual Inspection Findings Survey in 2023, that the results of the audit of financial statements have not been able to provide appropriate confidence to users of financial statements. This opinion is in line with the findings of the Canadian Public Accountability Board-CPAB (2024) in 2023 Annual Inspections Report that there are inconsistencies in audit quality companies in Canada. From the results of these two surveys, globally audit quality is still the main problem. This provides an opportunity to conduct research on audit quality further.

Meanwhile in Indonesia there are related problems audit quality occurred in 2019. Announcement (PPPK-KEMENKEU 2019) The Ministry of Finance and the Financial Services Authority (OJK) imposed sanctions on Public Accountant Kasner Sirumapea and the Public Accounting Firm (KAP) Tanubrata, Sutanto, Fahmi, Bambang & Rekan (members of the international audit organization BDO) for violating audit standards related to the Financial Report of PT Garuda Indonesia Tbk for the 2018 financial year.⁽⁹⁾

Several previous studies have proven that audit quality can be influenced by several variables which produce evidence of inconsistent results. This is an opportunity to conduct research on the topic audit quality. This inconsistency in the results is suspected to have other influencing variables in audit quality. This variable is a mediating variable Audit office capacity. Placement audit office capacity as a mediating variable, according to a study that large public accounting firms tend to provide better quality audit services to clients than small public accounting firms due to economic factors. The same opinion⁽⁵⁾ states that large public accounting firms in assignments will always be based on applicable standards compared to small firms. Research conducted by Yu & Huang concluded that audit office capacity especially at accounting firms Big four associated with audit quality is better, because of the financial budget. From several results of this research audit office capacity provide results audit quality the better, the relationship between audit office capacity And audit quality better because the public accounting firm has adequate resources, adequate technology and infrastructure, implementing relevant audit standards is very important to maintain audit quality, as well as having a good risk control system, and having strong internal supervision to ensure that the audit process is carried out in accordance with established standards and established procedures.⁽¹⁰⁾

Thus, several research results prove that the Public Accounting Firm (KAP) Big four can produce audit quality which is better, this is because KAP Big Four have capacity (audit office capacity) are larger because they have large resources and global coverage, allowing them to attract the best auditor talent, provide extensive training, and allocate resources efficiently. Apart from that KAP Big four also has extensive experience in various industries, advanced technology, and global access. Large CPA firms are better able to identify risks, implement innovations, and get additional help if needed to improve audit quality.⁽¹¹⁾

Research conducted by Limei Che, Ole-Kristian Hope, John Christian Langli proves that public accounting firms affiliated with Big four give audit quality which is good compared to small public accounting firms. Research conducted by Yu & Huang concluded that audit office capacity higher in accounting firms Big four associated with audit quality better, temporarily audit office capacity lower levels can be associated with poorer audit quality.⁽¹²⁾

The urgency of this research lies in the importance of understanding the factors that determine audit quality, considering the crucial role of audit in ensuring transparency and accountability of financial reports. Although many previous studies have highlighted aspects of auditor personality, in-depth studies regarding

auditor characteristics (auditor features) as a more significant factor are still limited. With the increasing complexity of accounting standards and increasing demands on audit accuracy, factors such as experience, professional certification, educational background, and industry specialization are becoming increasingly relevant in improving audit effectiveness. Therefore, this research is important to provide new insights for audit institutions, regulators and academics in designing more competency-based auditor development policies, in order to ensure higher quality and credible audits.⁽¹³⁾ Interested in exploring discussions related to audit quality, with the following problem formulation: 1) what is the significance of auditor personality to audit quality, 2) what is the significance of auditor features to audit quality, 3) what is the significance of auditor personality to audit quality through auditor features?

Literature Review

Relationship between Auditor Personality (Auditor Personality) with Audit Quality (Audit Quality)

Resource Based View (RBV) Theory in this research is a theory that describes a company that can achieve competitive advantage by relying on resources so that it can direct the company to be continuously sustainable.⁽⁷⁾ Resource Based View (RBV) Theory states that a company's competitive advantage is based on resources and capabilities that are unique and difficult to imitate. In the context of the relationship between auditor personality and audit quality, according to RBV Theory, Auditor personality (auditor personality) can be considered a valuable and unique resource that contributes to an audit firm's competitive advantage. By having and developing auditors with optimal personality profiles according to The Big Five Personality, audit firms can identify and develop personality characteristics that support high audit quality. This investment in developing the personality and capabilities of auditors can be considered a strategy for achieving and maintaining competitive advantage in the audit industry.⁽¹⁴⁾

Auditor's personality (auditor personality) with Theory Big Five Personality or also known as the OCEAN model, identifies five main dimensions of personality that can shape a person's behavior in dimensions that can influence the quality of an auditor's audit. The personal characteristics of an auditor have an important role in shaping audit quality, so the extent to which an auditor has an impact on audit quality can vary intuitively, based on personal characteristics.⁽¹⁵⁾ Previous research findings indicate that personality type is directly related to a person's ethical orientation, indicating the relevance of examining the relationship between personality type and audit quality.⁽⁸⁾ In this context, there is a consensus that the auditor's personality characteristics play a key role as the main determinant audit quality.⁽³⁾

H₁: auditor personality positive influence on audit quality

Relationship between Auditor Features (Auditor Feature) against Audit Quality (Audit Quality)

RBV Theory states that competitive advantage is obtained through the management of resources that are valuable, rare, inimitable and non-substitutable.⁽¹⁶⁾ In this context, auditor features can be seen as strategic resources. Auditor Features (auditor features) include characteristics of work experience, professional competence, motivation, accountability and objectivity that influence their ability to carry out audits effectively and efficiently. Auditor Features (auditor features) from RBV Theory, can see that managing and developing these features is an important strategy for achieving and maintaining competitive advantage in the audit industry. Audit firms that successfully identify, recruit and develop auditors with optimal features can produce high-quality audits.⁽¹⁷⁾

The person conducting the audit is an important factor in audit input, and audit excellence can be achieved better if it is carried out by individuals who have competence. This view is reinforced by a study which states that auditing is a professional service, and audit quality is very dependent on the ability and knowledge of the audit team, as well as the technological and methodological factors used. Thus, the auditor's assessment during all stages of the audit is considered the main determinant in achieving audit quality. On the other hand, the social psychology literature shows the relevance of demographic, physiological and cognitive characteristics on individual performance.⁽¹⁵⁾

H₂: auditor features have a positive influence on audit quality.

Relationship between Features Auditor Mediate Auditor Personality To Audit Quality

According to RBV Theory⁽¹⁶⁾ resources that provide competitive advantage must be valuable, rare, inimitable and non-substitutable:

- Auditor personality: is a valuable and unique resource because it forms the basis of the auditor's features (auditor features) which is critical.
- Auditor Features: it is a strategic resource because it directly contributes to audit quality which is high and is the result of auditor personality which is appropriate.

Auditor personality (auditor's personality) influences auditor features and how these features can influence audit quality, one of which is through audit firms developing strategies to recruit and develop auditors with

appropriate personality profiles and strong features, thereby achieving and retaining audit quality and competitive advantage.⁽¹⁸⁾ Auditor features can mediate the relationship between auditor personality with audit quality by taking the role as a liaison or intermediary between the auditor's personality characteristics and the resulting audit quality. In this context, auditor features refer to the auditor's professional attributes or characteristics which include work experience, motivation, accountability, technical competence, analytical skills, integrity, independence and other competencies.⁽¹⁹⁾

First of all, characteristics of an auditor personality can impact how they understand, process, and interpret audit information as well as their interactions with clients and colleagues. Auditors who have a personality that is open to new experiences or have a high level of openness may be more likely to use information more effectively and more objectively in their audit process.⁽²⁰⁾

Second, auditor features, such as extensive work experience, strong analytical skills, and high integrity, can mediate the influence of auditor personality characteristics on audit quality. For example, auditors who have rich work experience and good analytical skills may be better able to overcome audit complexity and better identify potential risks, which in turn can improve audit quality.

Thus, auditor features act as a mediator between the auditor's personality characteristics and the resulting audit quality. By mediating this relationship, auditor features help articulate how auditor personality characteristics influence audit quality through their influence on auditor readiness, ability, and effectiveness in carrying out their audit duties.

Within the framework of RBV Theory, auditor personality influences auditor features such as a lack of professional competence, motivation, accountability and objectivity. These features will influence audit quality. Thus, auditor features mediate the relationship between auditor personality and audit quality. Audit firms that can identify and develop the right auditor personality and features can improve audit quality and achieve competitive advantage in the audit industry.⁽²¹⁾

H4: auditor features mediate the relationship between auditor personality to audit quality

METHOD

Research design

This research is an explanatory research by testing the influence of the auditor's personality (auditor personality), Auditor features (Features Auditor), audit quality (audit quality). Through this research it is hoped that empirical evidence will be obtained to confirm the findings of existing studies regarding the relationship between these variables. This research is designed to provide empirical evidence of the relationship between the influence of auditor personality (auditor personality), Auditor features (Features Auditor), audit quality (audit quality).⁽²²⁾ This research was conducted using a survey method by sending questionnaires to auditors/examiners who have certificates and are members of the Indonesian Public Accountants Association. Meanwhile, the respondent sent back the completed questionnaire directly to the researcher using an electronic form so that distribution could be more accessible throughout the auditor/examiner's work area.

Data collection techniques

Data collection methods are methods used to obtain data and information needed in research. The data collection method used in this research is:

1. Library research study (library research study), namely data collection carried out by reading and studying literature, reports or scientific journal writings, lecture notes and agendas or library files, all of which have a direct connection with the problem being studied.
2. Field research study (field research study):
 - a) Interview, which is a data collection technique by collecting company data around the topic of the problem being researched. Interviews were conducted with respondents when filling out the questionnaire to get answers to the problems being studied.
 - b) Questionnaire, which is a data collection technique that is carried out by giving a set of written statements to respondents to answer. For the purposes of this analysis, the author collects and processes data obtained from each question and statement.⁽²³⁾

Population and sample

The population used in this research is all External Auditors or Public Accountants (AP) who are members of the Indonesian Institute of Public Accountants (IAPI) who work in 668 Public Accounting Firms (KAP) registered with IAPI based on the Directory of Public Accounting Firms and Public Accountants 2024 ("KAP & AP Directory"). From this population, sampling considerations use the purposive sample selection method (purposive sampling). It is hoped that they will know the issues related to the question.

The sampling technique in this research is purposive sampling, namely those selected based on certain criteria so that the samples used in this research represent the existing sample population and are under the research objectives.

Data analysis techniques

The analysis technique uses SmartPLS version 3.0 software which is run on a computer or laptop. PLS (Partial Least Square) is a variant-based structural equation analysis that can simultaneously test measurement models as well as test structural models.

Table 1. Instrument validity					
	Audit Office Capacity	Audit Quality	Auditor Features	Auditor Personality	Reputation
AF1-1			0,810		
AF1-2			0,819		
AF1-3			0,830		
AF1-4			0,798		
AF1-5			0,840		
AF2-1			0,873		
AF2-2			0,717		
AF2-3			0,875		
AF2-4			0,873		
AF2-5			0,801		
AF3-1			0,860		
AF3-2			0,805		
AF3-3			0,886		
AF3-4			0,865		
AF3-5			0,839		
AF4-1			0,884		
AF4-2			0,866		
AF4-3			0,871		
AF4-4			0,854		
AF4-5			0,853		
AF5-1			0,871		
AF5-2			0,825		
AF5-3			0,843		
AF5-4			0,812		
AF5-5			0,807		
AP1-1				0,723	
AP1-2				0,848	
AP1-3				0,799	
AP1-4				0,786	
AP1-5				0,836	
AP2-1				0,797	
AP2-2				0,775	
AP2-3				0,761	
AP2-4				0,818	
AP2-5				0,806	
AP3-1				0,841	

AP3-2	0,814
AP3-3	0,807
AP3-4	0,771
AP3-5	0,811
AP4-1	0,804
AP4-2	0,815
AP4-3	0,875
AP4-4	0,834
AP4-5	0,840
AQ1-1	0,850
AQ1-2	0,845
AQ1-3	0,858
AQ1-4	0,897
AQ1-5	0,798
AQ1-6	0,866
AQ2-1	0,846
AQ2-2	0,790
AQ2-3	0,852
AQ2-4	0,832
AQ2-5	0,803
AQ2-6	0,771
AQ3-2-3	0,846

Source: SEM PLS 2025 data processing

Based on table 1 test results outer loading show that all indicators in the research variables have a value outer loading above the threshold of 0,7 with a significance level p-value of 0,000, which confirms the validity of all indicators in measuring the latent construct they represent. Indicators such as AP4-3 on Auditor Personality, AF3-3 on Auditor Features, AOC2-3 pda Audit Office Capacity, and AQ1-4 on Audit quality have a high outer loading value, namely above 0,8 and REP-3 at Reputation has value outer loading very high, above 0,9, indicating a strong contribution to the respective construct. Each indicator and its constructs have a very strong relationship, as evidenced by a consistent significance level at a p-value of 0,000. These results indicate that the research tool has a high level of validity, making it suitable for use in additional analysis.

Table 2. Values Average Variance Extracted (AVE)	
	Average Variance Extracted (AVE)
Audit Quality	0,669
Auditor Features	0,705
Auditor Personality	0,654

Table 3. Values Cronbach Alpha and Composite Reliability		
	Cronbach's Alpha	Composite Reliability
Audit Quality	0,958	0,963
Auditor Features	0,982	0,984
Auditor Personality	0,972	0,974

Source: PLS-SEM Research Data Processing Results (2025)

All research variables have AVE values above the minimum threshold of 0,5, which indicates that they all comply with convergent validity standards, according to the results of the Average Variance Extracted (AVE) value analysis in table 2. The indicators in these variables have very good abilities in describing their respective latent variables, as evidenced by the highest AVE value of 0,705 reported by the auditor features variable, followed by auditor quality (0,669) and auditor personality (0,654).

All research variables have Cronbach's Alpha and Composite Reliability values above the 0,7 limit, according to the analysis results in table 3. This proves the high level of dependence of each variable. With the highest Composite Reliability score of 0,982 and a Cronbach's Alpha rating of 0,984, the auditor features variable shows very good internal consistency in all its indicators. These findings ensure that each research construct has sufficient consistency and dependability to be applied to additional research.

RESULTS

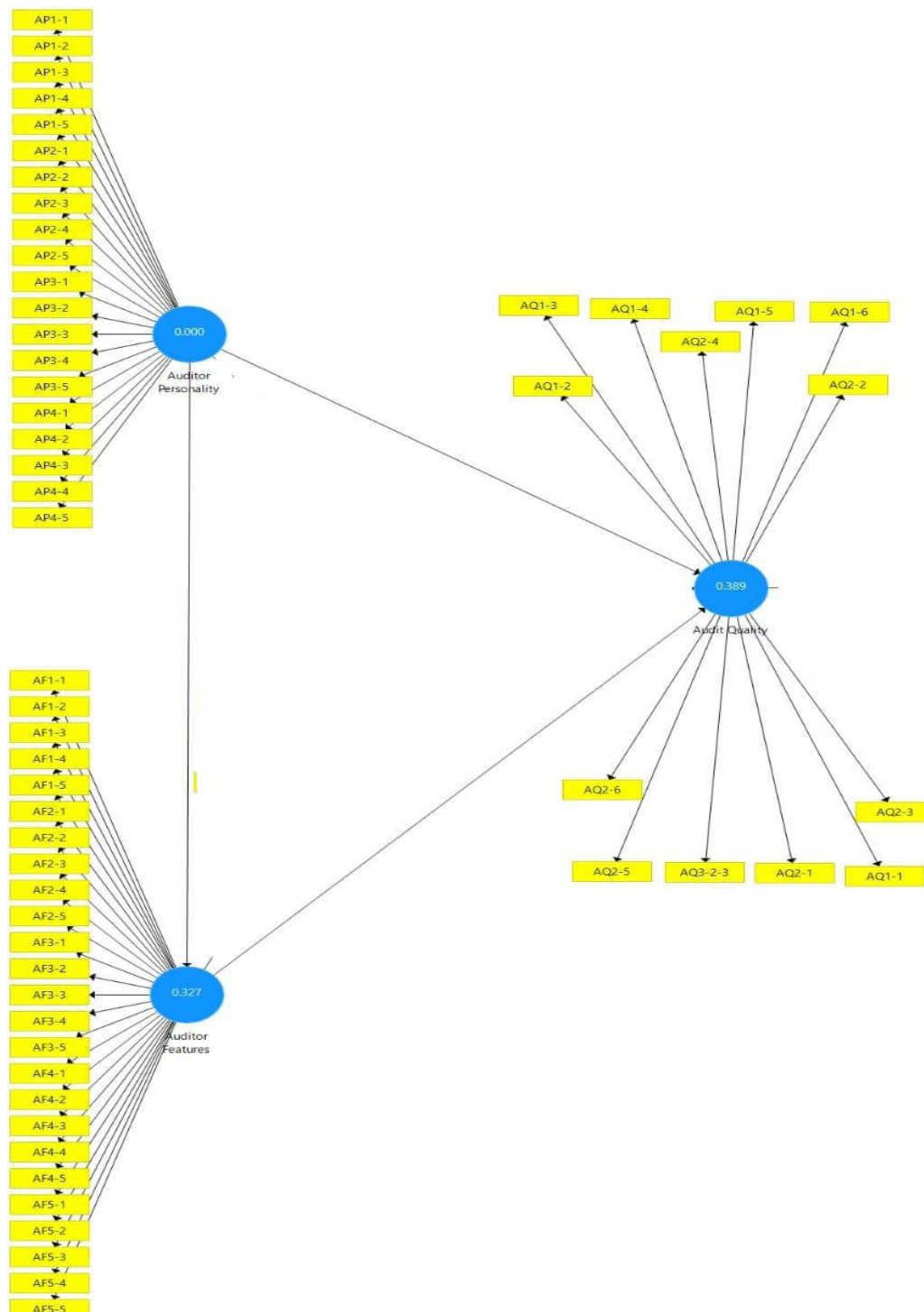


Figure 1. Outer model

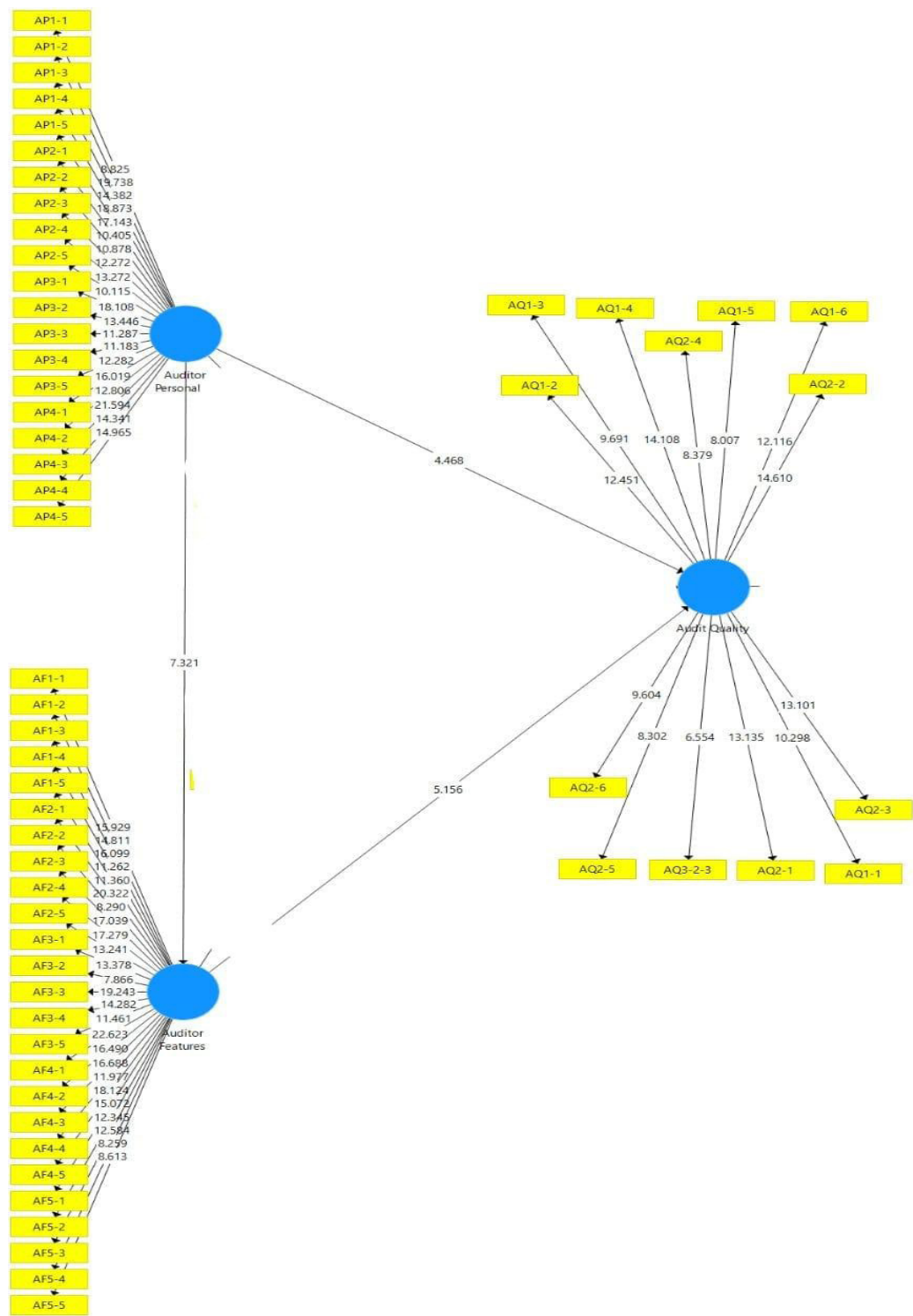


Figure 2. Inner model

Table 4. Hypothesis Test Results for direct and indirect effects					
	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
H1: Auditor Personality -> Audit Quality	0,368	0,349	0,082	4,468	0,000
H2: Auditor Features -> Audit Quality	0,443	0,431	0,086	5,156	0,000
H4: Auditor Personality -> Auditor Features -> Audit Quality	0,420	0,407	0,088	4,748	0,000

Source: PLS-SEM research data processing results (2025)

Based on table 4 the results of the hypothesis test above can be interpreted as follows. The results of the analysis of the first hypothesis where it is suspected that Auditor personality has a significant effect on audit quality, obtained a P-value of 0,000, where this value is smaller than 0,05 and the T-Statistics value is 4,468, where the value is greater than 1,96, so it can be concluded that H0 rejected and Ha accepted, which means there is a significant influence of auditor personality on audit quality.

The results of the analysis of the second hypothesis where it is suspected that auditor features have a significant effect on audit quality, obtained a P-value of 0,000, where the value is <0,05 and the T-Statistics value is 5,156, where the value is greater than 1,96, so it can be concluded that H0 rejected and Ha accepted, which means there is a significant influence of auditor features on audit quality

The results of the analysis of the fourth hypothesis where it is suspected that auditor personality has a significant effect on audit quality through auditor features, obtained a P-value of 0,000, where this value is smaller than 0,05 and a T-Statistic value of 4,748, where the value is greater than 1,96, so it can be concluded that H0 rejected and Ha accepted, which means there is a significant influence of auditor personality on audit quality through auditor features.

DISCUSSION

Influence auditor personality (extraversion, agreeableness, conscientiousness, neuroticism, openness to experience) affects audit quality

Based on the results of the hypothesis test above, it can be interpreted as follows. The results of the analysis of the first hypothesis where it is suspected that Auditor personality has a significant effect on audit quality, obtained a P-value of 0,000, where this value is smaller than 0,05 and the T-Statistics value is 4,468, where the value is greater than 1,96, so it can be concluded that H0 rejected and Ha accepted, which means there is a significant influence of auditor personality on audit quality.

The auditor's personality is an important factor that influences audit quality. The five personality dimensions in the Big Five Personality Traits Extraversion, Agreeableness, Conscientiousness, Neuroticism, and Openness to Experience can influence how auditors carry out their duties, interact with clients, and maintain independence and professionalism.⁽²⁴⁾ Research has shown that each of these aspects of personality has significant implications for audit quality, both in increasing audit effectiveness and presenting challenges in maintaining high audit standards.⁽²⁵⁾

Extroversion describes a person's level of energy, assertiveness, and social engagement. Auditors with a high level of extroversion have good communication skills and tend to be more confident in conducting interviews, discussing with clients, and conveying audit findings. This can improve audit quality because effective communication helps auditors obtain more information and clarify discrepancies in financial reports.^(24,26) However, if too high, extroversion can cause auditors to become too familiar with clients, thereby threatening their independence and professional skepticism. Auditors who are too social also risk being influenced by external pressures, which can reduce objectivity in assessing financial reports.⁽²⁷⁾

Agreeableness relates to a person's level of friendliness, empathy, and cooperation. Auditors who have a high level of agreeableness are more likely to have a harmonious working relationship with the team and clients, which can increase efficiency in audits. However, research shows that too high a level of agreeableness can have a negative impact on audit quality. Auditors who are too trusting and tend to avoid conflict may be less likely to question information provided by clients.^(28,29) This can lead to ignoring potential errors or manipulation in the financial statements, ultimately undermining the effectiveness of the audit. Therefore, auditors who have a balance in agreeableness are better able to maintain professional relationships without sacrificing their skepticism.⁽³⁰⁾

Conscientiousness is the personality factor that has the most positive influence on audit quality. Conscientious auditors tend to be thorough, disciplined, responsible and have high work standards.^(29,31,29,31) They are more likely to follow audit procedures strictly, verify information thoroughly, and are less likely to rush into decisions. A study shows that conscientious auditors have a higher probability of detecting errors or fraud because they pay more attention to details and have high work motivation. In other words, conscientiousness is a characteristic that directly correlates with increased accuracy, compliance with audit standards, and integrity in audit practices.⁽³²⁾

Neuroticism refers to a person's level of anxiety, emotional instability, and response to stress. Auditors with high neuroticism tend to feel anxious and stressed more easily, which can hinder their ability to make rational and objective decisions. Pressure in audit work, especially when dealing with difficult clients or ambiguous situations, can worsen the condition of auditors with high neuroticism, which ultimately reduces audit quality.^(28,29) Research shows that auditors who have high levels of neuroticism are more susceptible to burnout, which leads to a decrease in work effectiveness and an increased risk of making mistakes in the audit process. Therefore, organizations tend to select auditors with lower levels of neuroticism to ensure audit performance remains stable and professional.⁽³³⁾

Openness to experience describes a person's level of creativity, openness to new ideas, and cognitive flexibility. In an audit context, auditors with high openness are more likely to explore new audit methods, understand the latest technology, and are more flexible in adapting audit approaches according to changes in regulations or client business conditions.^(28,34) This quality is especially important in a dynamic business environment, where auditors are required to face new challenges such as big data analysis and the use of artificial intelligence in the audit process. However, if openness to experience is too high, auditors may be more inclined to try unconventional approaches, which may deviate from strict audit standards. Therefore, a moderate level of openness is an ideal combination that allows innovation without compromising regulatory compliance.⁽³⁵⁾

Research findings show that there is no one personality characteristic that absolutely determines audit quality. On the other hand, a combination of several characteristics in balanced proportions determines the auditor's effectiveness. Auditors who have high conscientiousness, moderate openness, and extraversion and agreeableness within reasonable limits, tend to have better audit performance. Meanwhile, auditors with low levels of neuroticism have better emotional stability in facing work pressure, which contributes to more objective and high-quality decision making.⁽³⁶⁾

These findings have important implications in the auditor recruitment process. Organizations need to consider personality aspects in selecting auditors to ensure that the individuals recruited have a personality combination that supports high-quality audits.^(34,37) In addition, training and development programs must also be designed to help auditors manage their personality weaknesses, such as by providing professional skepticism training for auditors who are too agreeable or stress management training for auditors with higher neuroticism.⁽³⁸⁾

Auditor independence is a key element in ensuring that audits are conducted objectively and free from bias. Certain personality traits, such as high agreeableness, can increase the risk of auditors being too accommodating towards clients, while excessive extraversion can lead to too close social involvement with clients. Therefore, an understanding of how personality influences auditor independence can assist organizations in establishing risk mitigation policies, such as through close monitoring of auditor-client relationships or implementing auditor rotation to prevent conflicts of interest.⁽³⁹⁾

One of the main challenges faced in audit practice is how to maintain a balance in the auditor's personality so that he remains professional but does not lose the human aspect of his work. For example, an auditor who is too conscientious may be too rigid in following rules, thus less flexible in adapting the audit approach to unique situations. Likewise, auditors with high openness may face a dilemma between innovating and maintaining compliance with existing regulations. Therefore, it is important for organizations to provide professional guidance that ensures that auditors can balance aspects of their personality with the demands of ethics and audit standards.⁽⁴⁰⁾

Based on these findings, it is clear that the auditor's personality has a significant impact on audit quality. Conscientiousness is the most positive factor, while neuroticism is the most negative factor regarding audit quality. Auditors with moderate extraversion and agreeableness can work more effectively, but if it is too high it can reduce professional skepticism.^(24,26,41) Openness to experience also supports innovation in auditing, but must remain controlled so as not to deviate from strict audit standards. Therefore, organizations must consider personality aspects in the recruitment, training, and supervision of auditors to ensure that audits are conducted with the highest quality.⁽⁴²⁾

Influence auditor features (experience, professional competence, motivation, objectivity, accountability) influence audit quality

The results of the analysis of the second hypothesis where it is suspected that auditor features have a significant effect on audit quality, obtained a P-value of 0,000, where the value is <0,05 and the T-Statistics value is 5,156, where the value is greater than 1,96, so it can be concluded that H0 rejected and Ha accepted, which means there is a significant influence of auditor features on audit quality. Audit quality is strongly influenced by various auditor characteristics, which include experience, professional competence, motivation, objectivity and accountability. These factors play a role in determining the extent to which auditors can detect errors, maintain independence, and produce accurate and reliable audit reports. Research shows that the higher the quality of the individual auditor's characteristics, the better the resulting audit quality. Thus, a deep understanding of how each aspect of auditor features influences audit quality is very important for organizations, regulators and other stakeholders.⁽⁴³⁾

Experience is the main factor that influences audit quality. Auditors who have broader experience tend to be more skilled at identifying audit risks, understanding fraud patterns, and implementing more effective audit procedures. Experience also increases auditors' efficiency in handling various complexities of financial reports, because they are used to dealing with various audit scenarios in various industries. In addition, experienced auditors are more confident in providing objective opinions and are not easily influenced by external pressure, such as pressure from clients or company management. Therefore, auditors with high flying hours are more capable of producing high quality audits compared to auditors who are new to their profession.⁽⁹⁾

Professional competence is an important aspect that reflects the auditor's level of expertise, technical knowledge and understanding of audit standards and applicable regulations. Auditors with high competency have a better understanding of accounting standards, audit principles, and regulations governing certain industries.^(31,44) They are also better able to apply modern audit techniques, such as the use of big data analytics and forensic auditing, which can increase accuracy in detecting financial irregularities. Lack of professional competence can lead to errors in the interpretation of financial data, weaken professional skepticism, and reduce the accuracy of audit findings. Therefore, organizations must ensure that auditors continue to improve their skills and knowledge through professional training and certification to ensure audit quality is maintained.⁽¹⁰⁾

Motivation plays an important role in determining the level of dedication and thoroughness of auditors in carrying out their duties. Auditors who have high motivation are more likely to work with integrity, have the initiative in investigating financial report discrepancies, and are not easily influenced by external pressure.^(28,29) This motivation can come from various factors, such as an intrinsic drive to maintain professionalism, rewards from the organization, financial incentives, or a desire to contribute to maintaining financial transparency. However, if auditors' main motivation comes only from financial incentives, there is a risk that they will focus more on working time efficiency than on thoroughness in examining financial reports. Therefore, organizations must balance an incentive system with a work culture that encourages auditor integrity and dedication to their duties.⁽¹¹⁾

Objectivity is a key characteristic in maintaining auditor independence. An objective auditor can assess financial reports neutrally, without being influenced by management interests or pressure from external parties. Auditors with a high level of objectivity are more skeptical in verifying information, are not easily influenced by personal relationships with clients, and adhere more to the principles of professional ethics.^(34,37) On the other hand, less objective auditors are more likely to receive information from clients without adequate verification, thereby increasing the risk of undetected errors or fraud. Therefore, policies such as auditor rotation, strict monitoring of conflicts of interest, and the implementation of a strong code of ethics are very necessary to maintain auditor objectivity and ensure optimal audit quality.⁽¹²⁾

Accountability reflects the level of auditor responsibility in carrying out their duties under professional standards and applicable regulations. Auditors who have high accountability are more thorough in preparing audit reports, ensure that audit procedures have been carried out thoroughly, and are ready to be accountable for decisions taken in the audit process. High accountability also makes auditors more careful in dealing with pressure from clients or other parties who want to influence audit results. In addition, auditors who have a high sense of responsibility are more likely to document each audit step completely, making it easier to review and evaluate audits in the future. Thus, high accountability will increase public trust in audit quality and strengthen the integrity of the auditor profession.⁽¹³⁾

Based on an analysis of experience, professional competence, motivation, objectivity and accountability, it can be concluded that each of these factors has a significant influence on audit quality. Auditors who are experienced and have high competence are better able to detect errors and understand the complexity of financial reports. Strong motivation will increase thoroughness and dedication in the audit process. High objectivity ensures that auditors remain independent, while accountability increases confidence in audit results. Therefore, organizations and regulators need to ensure that auditors have the right combination of characteristics to maintain high audit quality and can be trusted by stakeholders Haniffah et al.⁽⁴⁵⁾

Influence auditor features mediate the relationship between auditor personality to audit quality

The results of the analysis of the fourth hypothesis where it is suspected that auditor personality has a significant effect on audit quality through auditor features, obtained a P-value of 0,000, where this value is smaller than 0,05 and a T-Statistic value of 4,748, where the value is greater than 1,96, so it can be concluded that H0 rejected and Ha accepted, which means there is a significant influence of auditor personality on audit quality through auditor features. The auditor's personality plays an important role in shaping the auditor's professional characteristics (auditor features), which ultimately influences audit quality. However, the relationship between personality and audit quality is not direct, but is mediated by factors such as experience, professional competence, motivation, objectivity and auditor accountability. For example, auditors with a high level of conscientiousness tend to be more thorough, disciplined, and responsible, but without sufficient experience and professional competence, they may not be able to produce high-quality audits. Therefore, auditor features act as a bridge that allows the auditor's personality characteristics to manifest in better audit performance.⁽¹⁸⁾

For example, auditors who have high openness to experience are more likely to explore the latest audit technology and more efficient data analysis methods. However, without sufficient professional competence and experience, these innovations may not be implemented effectively in audit practice. In this case, professional competence and experience are mediating factors that ensure that a personality that is open to change truly contributes to improving audit quality. Likewise, auditors with high levels of agreeableness may have good relationships with clients, but without strong objectivity and accountability, they may lose independence in

assessing financial statements. Therefore, professional characteristics such as objectivity and accountability play a role in ensuring that good interpersonal relationships do not compromise audit quality.⁽¹⁹⁾ In addition, auditors with high extraversion find it easier to adapt in a dynamic work environment and frequently interact with various stakeholders. However, if they lack high motivation and commitment to audit ethics, their extroversion may result in only good communication without any real improvement in audit quality. Therefore, auditor motivation and accountability are key elements in mediating the influence of personality on audit quality. In other words, a positive personality will only have an impact on audit quality if it is supported by strong professional characteristics. This shows that auditor professional development is not enough to just focus on personality aspects, but must also strengthen factors such as experience, competence, objectivity, motivation and accountability in order to produce high quality audits.⁽²⁰⁾

CONCLUSIONS

Several factors have different influences on audit quality and reputation. 1) Auditor Personality significant effect on Audit Quality. This shows that the auditor's personality, such as integrity, leadership, and professionalism, has a positive impact on the quality of the resulting audit. Auditors with good personalities tend to be more thorough, ethically oriented, and able to identify and handle audit risks better, thereby improving audit quality. 2) Auditor Features have a significant effect on Audit Quality. Auditor features include technical competence, experience and professional certification. These results indicate that the higher the auditor's features, the better the resulting audit quality. Auditors with greater experience and skills tend to be able to detect errors or irregularities in financial reports more effectively. 3) Auditor Personality influences Audit Quality through Auditor Features as a mediating variable. This shows that a good auditor's personality not only has a direct impact on audit quality but also through improving auditor features. In other words, auditors who have superior personalities are more likely to increase their competence and experience, which ultimately results in higher quality audits.

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FINANCING

None.

CONFLICT OF INTEREST

Authors declare that there is no conflict of interest.

AUTHORSHIP CONTRIBUTION

Conceptualization: Ika Berty Apriliyani, Rudi Zulfikar, Elvin Bastian, Helmi Yazid.

Data curation: Ika Berty Apriliyani, Rudi Zulfikar, Elvin Bastian, Helmi Yazid.

Formal analysis: Ika Berty Apriliyani, Rudi Zulfikar, Elvin Bastian, Helmi Yazid.

Drafting - original draft: Ika Berty Apriliyani, Rudi Zulfikar, Elvin Bastian, Helmi Yazid.

Writing - proofreading and editing: Ika Berty Apriliyani, Rudi Zulfikar, Elvin Bastian, Helmi Yazid.