



INVESTIGATING DETERMINANT FACTORS TRIGGERING AUDIT QUALITY PERFORMANCE: THE INSIGHTS CULTIVATED FROM INDONESIAN AUDITORS

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Abstract

The study aims to investigate the antecedents of audit quality performance, i.e., personal ethical behavior, auditor professionalism, and auditor competence, and the mediating roles of cognitive factors and fraud-related variables in these relationships. The study was a quantitative survey employing data collected from junior, senior, internal and external auditors in numerous areas in Indonesia. Data were acquired using surveys issued via email and Google Forms using purposive sampling and 380 valid responses were examined. Structural Equation Modeling (SEM) in AMOS 22 was utilized to test the postulated relationships. The results show that personal ethical behavior has a substantial effect on cognitive factors and fraud-related conditions, auditor professionalism has a significant effect on cognitive factors and fraud-related conditions, and auditor competence has a significant effect on fraud-related conditions. In addition, cognitive factor and fraud-related situations also greatly affect audit quality performance. The results of this study indicate that audit quality is determined not only by the ethical behavior, professionalism, and skills of auditors but also by their cognitive abilities and responses to fraud-related conditions. The study contributes to the audit literature by giving empirical information from the Indonesian auditing setting on direct and indirect factors of audit quality performance.

Keywords: Personal ethical behavior; Auditor professionalism; Auditor competence; Cognitive factor; Fraud-related conditions; Audit quality performance.

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INTRODUCTION

A major problem in the accounting profession is audit quality performance since auditors are required to give credible assurance on the fairness of financial accounts. The Indonesian data also suggests that the quality of audits is significantly related to the reliability of financial reporting and auditors' ability to respond to the risks of misstatement and fraud (Adiwibowo & Nurmala, 2023; Pamungkas et al., 2026). Issues such as audit deficiencies, audit implementation challenges and limitations in professional judgment are still relevant in the worldwide environment and in Indonesia (Christensen et al., 2022; IFIAR, 2023; Novatiani et al., 2024). Here auditing is not only a technique for compliance but an important means to improve openness, accountability and stakeholder confidence in provided financial information. Prior studies have extensively examined the determinants of audit quality. For example, auditor competency has been identified as a critical factor of audit quality as technical knowledge and professional competence enhance the auditor's ability to examine evidence and detect abnormalities (Brazel et al., 2022; Sirois & Bédard, 2023; Novatiani et al., 2024).

Furthermore, auditor professionalism has been demonstrated to increase audit outcomes thru fostering adherence to standards and sound audit judgment (Svanberg & Öhman, 2022; Huy, 2023; Indriaty, 2024). Moreover, ethical behavior is linked to enhanced audit quality due to the higher integrity, objectivity, and accountability in audit practice (Yulianti et al., 2022; Yulianti et al., 2023; Riadi et al., 2025). Despite the rising body of literature, empirical information on the human and professional factors of audit quality is fragmented. Previous research tends to focus individually on competence, professionalism, ethical conduct, judgment or fraud detection. The research published in *Jurnal Kajian Akuntansi* also emphasizes the importance of the auditor's personality and judgment in audit decisions (Suryarini et al., 2022; Ihsanuddin et al., 2026) and the impact of fraud detection in improving audit quality under pressure (Pamungkas et al., 2026). However, little research has linked ethical conduct, professionalism, competence, cognitive element and fraud-related situations into a cohesive structural framework. This gap is especially relevant to the auditing context in Indonesia, where the interaction between these elements may be influenced by institutional and professional settings (Khlif & Achek, 2023; Thiéry et al., 2023; Khulsum et al., 2025).

Based on these gaps, this study aims to investigate the determinant factors that trigger audit quality performance among auditors in Indonesia by integrating personal ethical behavior, auditor professionalism, auditor competence, cognitive factor, and fraud-related conditions into one analytical framework. This research specifically investigates the influence of personal ethical behavior and professionalism of the auditor to cognitive factors and conditions related to fraud, the influence of competence of the auditor to conditions related to fraud, and the influence of cognitive factors and conditions related to fraud to audit quality performance.

LITERATURE REVIEW

Agency theory, as presented by Jensen and Meckling (1976), explains the contractual connection between agents and principals. Business organizations are comprised of principals and agents, where principals give decision-making authority to agents. This arrangement can lead to information asymmetry when managers possess more information than external stakeholders. The disparity may encourage opportunistic

conduct like earnings manipulation and biased financial reporting. In this context, auditing serves as an important monitoring mechanism to reduce information asymmetry by providing independent assurance on the fairness of financial statements. Therefore, audit quality becomes essential because the effectiveness of auditing in reducing agency problems depends on the auditors' competence, professionalism, ethical conduct, and judgment quality.

In addition to agency theory, this study adopts the behavioral accounting perspective. The basic behavioral accounting literature maintains that accounting and auditing techniques are determined not only by technical standards but also by human judgment, psychological traits and decision making processes (Birnberg & Shields, 1989; Sternberg, 2022). Under this sense, the auditor does not execute procedures mechanically but interprets information, assesses risks and exercises judgment under times of uncertainty. As a result, ethical values, professional attitudes, and cognitive capabilities become important determinants of audit-related behavior and performance. This perspective is relevant to the present study because cognitive factor and fraud-related conditions may mediate the relationship between auditors' personal and professional characteristics and audit quality performance.

Personal ethical behavior refers to the moral values and principles that guide auditors in performing their professional responsibilities. Ethical behavior in auditing is expressed in the auditor's integrity, honesty, fairness, devotion to professional ideals and respect for auditing standards. Ethical auditors are more likely to carry out their tasks objectively, avoid conflicts of interests and retain public faith in the auditing process. Therefore, ethical behavior is a crucial personality feature that may influence how auditors perceive, assess evidence and react to fraud-related events.

Empirical evidence shows that ethical orientation is positively connected to audit-related outcomes because it promotes integrity, professional skepticism and responsible judgment. In addition, the research on the behavior of auditors in *Jurnal Kajian Akuntansi* also shows that one's personal traits might affect professional conduct and audit judgment (Sagara & Atikah, 2021; Suryarini et al., 2022). Higher ethical commitment of auditors tends to be more responsible and less dysfunctional in audit behavior so that the audit quality will be higher (Yulianti et al., 2022; Yulianti et al., 2023; Riadi et al., 2025). Hence, it is anticipated that personal ethical behavior would augment the cognitive element and influence the auditor's reactions to conditions of deception.

H₁: Personal ethical behavior has a positive effect on cognitive factor.

H_{1a}: Personal ethical behavior has a significant effect on fraud-related conditions.

An auditor's professionalism is indicative of the auditor's commitment to carry out his or her responsibilities in conformity with professional standards, ethical values and regulatory requirements. Auditors are supposed to be diligent, responsible, professional, skeptical and consistent in executing the audit methods. Professionalism is also about ongoing learning and professional development so that auditors can respond to changes in auditing standards, legislation and the complexity of the audit environment.

Recent studies have shown that professionalism favorably affects audit quality. This is because experienced auditors tend to be more diligent in confirming the evidence, more consistent in the application of standards, and more responsible in the exercise of judgment (Svanberg & Öhman, 2022; Huy, 2023; Indriaty, 2024). This reasoning is consistent with *Jurnal Kajian Akuntansi* evidence emphasizing the importance of auditor

judgment and behavioral characteristics when auditors face pressure and complex tasks (Suryarini et al., 2022; Ihsanuddin et al., 2026). In the present study, auditor professionalism is therefore expected to strengthen the cognitive factor and improve auditors' responses to fraud-related conditions.

H₂: Auditor professionalism has a positive effect on the cognitive factor.

H_{2a}: Auditor professionalism has a significant effect on fraud-related conditions.

Auditor competency is regarded as an essential aspect in the auditing industry. Audit operations need a good knowledge of accounting standards, audit procedures, financial analysis and risk evaluation. A good auditor should be able to identify potential risks, discover misstatements, evaluate the internal control systems and gather sufficient and acceptable audit evidence in accordance with the relevant auditing standards (Alsughayer, 2021; Hamza & Ayadi, 2023; Mustika, 2023). From the agency theory perspective, the job of competent auditors is critical to lessen the information asymmetry between principals and agents by providing correct assurance on the fairness of financial statements. Previous studies also indicate that auditor skill improves audit effectiveness. Auditors' technical skills are better able to analyze complicated financial data, identify gaps in control, and anomalies during the audit process (Tjabo et al., 2022; Novatiani et al., 2024; Khulsum et al., 2025). Auditor competency is likely to influence fraud related conditions in this study since competent auditors are better able to identify control flaws, evaluate fraud related risks and respond to abnormalities in audit engagements

H₃: Auditor competence has a significant effect on fraud-related conditions.

Cognitive element is the mental process that is engaged in processing, evaluating and interpreting of audit related information. It involves analytical thinking, reasoning ability, attention to details and problem solving capability. In the auditing process, good cognitive ability aids professional judgment, because the auditors often face complex financial information, ambiguous evidence and uncertain risk situation.

Behavioral accounting research implies that auditors with higher cognitive ability are more capable to critically assess material, spot unexpected patterns and make well-reasoned judgments. This capability also supports professional skepticism and more effective audit decisions. Accordingly, cognitive factor is expected to improve audit quality performance.

H₄: Cognitive factor has a positive effect on audit quality performance.

The fraud-related conditions in the audit context refer to the situations associated with weak internal controls, unclear procedures, ineffective fraud prevention mechanisms and underestimated fraud risk that may increase the possibility of material misstatements in financial reporting (Kassem & Higson, 2021; Ennar & Damak–Ayadi, 2024). Auditors are therefore required to assess fraud-related risks and design audit procedures that are responsive to potential irregularities.

Prior studies indicate that the perception of fraud risk and the quality of fraud assessment enable auditors to determine regions at high risk and collect more relevant audit evidence (Nendarie et al., 2022; Ennar & Damak–Ayadi, 2024; Huamán et al., 2025; Prasetyo & Utami, 2024). Evidence in Jurnal Kajian Akuntansi likewise indicates that fraud-related mechanisms and detection processes are important in explaining audit outcomes and financial reporting risk (Handoko, 2021; Pamungkas et al., 2026). In this study, fraud-related conditions are therefore treated as an important factor associated with audit quality performance because auditors' ability to recognize and respond to control weaknesses,

unclear procedures, and underestimated fraud risks may shape the reliability of audit outcomes.

H₅: Fraud-related conditions significantly affect audit quality performance

Based on the theoretical foundations and hypothesis development, the research model proposed in this study is presented in Figure 1.

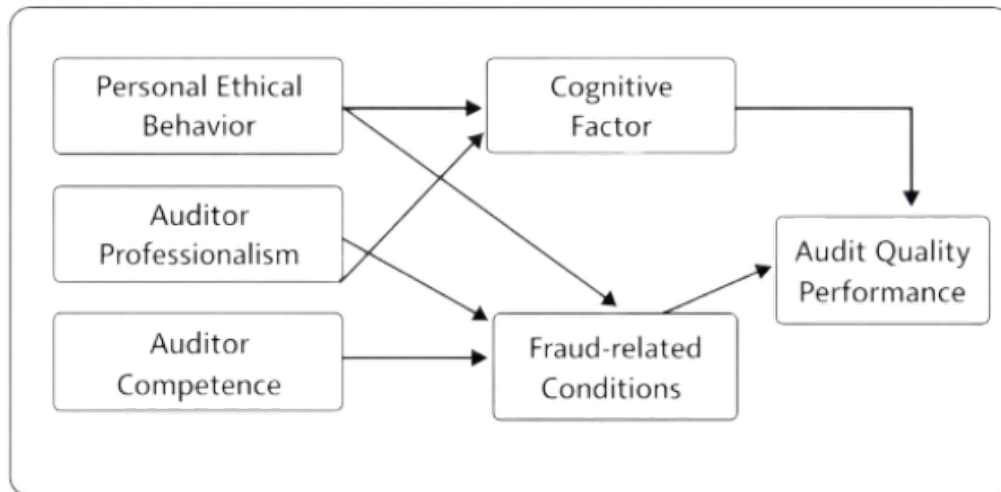


Figure 1. Proposed Research Model

RESEARCH METHOD

Research Design

A quantitative research approach with a causal explanatory design was used in this study. The objective was to examine the structural relationships among personal ethical behavior, auditor professionalism, auditor competence, cognitive factor, fraud-related conditions, and audit quality performance. The quantitative approach was considered appropriate because it enables hypothesis testing and the analysis of direct and indirect relationships among latent constructs using Structural Equation Modeling (SEM).

Population and Sampling Technique

The population of this study consisted of auditors working in Public Accounting Firms (Kantor Akuntan Publik/KAP) included in the sampling frame used by the researchers. Based on the respondent list, the sampling frame covered KAP offices located in Jakarta, Semarang, Surabaya, Yogyakarta, and Medan, with a total of 1,010 auditors. The study employed purposive sampling, with the following criteria: (1) auditors who were actively involved in audit engagements, (2) auditors who had audit experience relevant to audit assignments, and (3) auditors who were willing to participate in the research. From this sampling frame, 380 valid responses were obtained and analyzed. The detailed list of participating KAPs is presented in Appendix A.

Operationalization of Variables and Research Measurement

Table 1 illustrates the research variable (exogenous and endogenous), research indicators, definition and sources.

Table 1. Research Variable, Indicators and Definition

Variable	Indicators	Definition	Sources
Personal Ethical Behavior	• Integrity behavioral concerned • Honesty & trustworthy character concerned • Loyalty Attitude concerned • Equality & fairness behavioral concerned • Empathy & respect behavior concerned	PEB is defined as the ethical character embedded in the individual, such as Integrity behavioral concern, Honesty & trustworthy character concern, Loyalty Attitude concern, Equality & fairness behavioral concerned as well as Empathy & respect behavior concerned	Ashton, M. C., & Lee, K. (2023)
Auditor Professionalism	• Deploying related knowledge & skills • Having determined experiences in auditing • Having professional regulation • Having audit quality skills and capabilities • Having essential expertise in both accounting and auditing	Auditor professionalism reflects the extent to which auditors apply relevant knowledge and technical skills, accumulate auditing experience, adhere to professional standards and regulations, and maintain the competence required to ensure high-quality audit outcomes. Such professionalism also requires strong expertise in accounting and auditing practices as well as commitment to professional responsibilities.	Svanberg, J., & Öhman, P. (2022)
Auditor Competence	• Capability to use competencies and skills to designed works. • Capability to apply knowledge to designed works • Capabilities to provide qualified audit • Capabilities to prove the relevant and reliable evidences within auditing standards regulation	Auditor competence reflects the auditor's capability to apply professional knowledge and technical skills in planning and conducting audit procedures, delivering high-quality audit services, and obtaining sufficient and appropriate audit evidence in accordance with applicable auditing standards and regulations.	Svanberg, J., & Öhman, P. (2022).
Cognitive Factor	• The determinant and factor of learning and the performance. • High attention reasoning & function warning • Deep thought, high resolution • Management of technological constructive capacity	Cognitive elements are psychological processes within the learner that impact learning and performance, such as attention, reasoning skills, deep thinking, problem-solving ability, and the ability to adapt and effectively use technology tools.	Sternberg, R. J. (2022).
Fraud-related Conditions	• Characterized with insufficient internal capabilities control. • Characterized with inadequate internal capabilities control • The unclearly written procedures as work guidance • The inappropriate formulation of fraud control goals. • Unidentified & underestimated fraud risk	Fraud related conditions are the situations with insufficient internal control, confusing procedures, ineffective fraud prevention system and underestimating of the fraud risk which could raise the likelihood of material misstatements in financial reporting.	Kassem, R., & Higson, A. (2021).

Variable	Indicators	Definition	Sources
Audit Quality Performance	• Qualified systematic result carried by internal or external auditors. • Determined & defined quality of audits. • Qualified procedural of auditing results-based criteria. • In accordance with audit quality measurement proxies.	Audit performance quality refers to the systematic and reliable results produced by internal or external auditors through the application of appropriate audit procedures, adherence to auditing standards, and the achievement of established audit quality criteria.	Svanberg, J., & Öhman, P. (2022).

Source: Adapted from recent literature.

The data in this study were analyzed using Structural Equation Modeling (SEM) with AMOS 22. Since SEM was employed, the analytical model was specified as structural relationships among latent constructs rather than a single multiple regression equation. The structural model includes the following paths: personal ethical behavior affects cognitive factor and fraud-related conditions; auditor professionalism affects cognitive factor and fraud-related conditions; auditor competence affects fraud-related conditions; and cognitive factor and fraud-related conditions affect audit quality performance. These relationships were estimated simultaneously to examine the direct and indirect effects proposed in the research model.

RESULTS

Measurement Model Evaluation

The empirical analysis in this study was conducted using Structural Equation Modeling (SEM) with AMOS 22 to examine the relationships among personal ethical behavior, auditor professionalism, auditor competence, cognitive factor, fraud-related conditions, and audit quality performance. The analysis began with the evaluation of the measurement model using Confirmatory Factor Analysis (CFA) to assess the validity and reliability of the indicators representing each construct. After confirming the adequacy of the measurement model, the structural model was evaluated to test the hypothesized relationships among the constructs.

The measurement model was evaluated using Confirmatory Factor Analysis (CFA) to determine the validity of the indicators used in measuring each construct. The results show that all indicators have standardized loading factors above the recommended threshold, indicating that the indicators adequately represent their respective constructs. The detailed results of the loading factors are presented in Table 2.

Table 2. Evaluation of Measurement Model (Absolute, Incremental and Parsimony)

Absolute of Fit Measures (AFM)	Rule of Thumb	Output AMOS	F/M
• CMIN/DF (The Minimum Sample Discrepancy Function /With Degree of Freedom)	< 2 (Byrne, 1998); < 5 (Wheaton, 1977)	1,871	
• RMSEA (Root Mean Square Error Approximation)	< 0,08 (Browne and Curdeck, 1993)	0,048	Fit
• GFI (Goodness of Fit Index)	> 0,90	0,900	Fit
• Chi-squared (χ^2)	Expected Low	593,199	
• P(probability)		0,000	
Incremental Fit Measures (IFM)			

• AGFI (Adjusted Goodness of Fit Index)	> 0,90 (Hair, 1995 and Hulland, 1996)	0,911	Fit
• TLI (Tucker Lewis Index)	> 0.90 (Arbuckle, 1997) > 0, 95 (Hair et al, 1995).	0,935	Fit
• NFI	> 0,90 (Bentler & Bonett, 1980)	0,918	Fit
• CFI (Comparative Fit Index)	> 0,95 (Bentler, 1990)	0,942	Fit
Parsimony Fit Measures (PFM)			
• PNFI (Parsimonious Normal Fit Index)	The higher is better	0,982	Fit
• PGFI (Parsimonious Goodness-of Fit Index)	The higher the better	0,974	Fit
• Helter	>200	244	Fit

Source: Output of SEM with AMOS (2021).

After confirming the adequacy of the measurement model, the structural model was evaluated to test the proposed hypotheses. The evaluation of the structural model includes the analysis of path coefficients and model fit indices. The overall goodness-of-fit results indicate that the proposed model fits the empirical data adequately. The detailed goodness-of-fit results are presented in Table 3.

Goodness-of-fit results indicate that the proposed model matches the empirical data well. CMIN/DF is 1.871, which is within the permissible range. The RMSEA value of 0.048 also suggests a good fit of the model. The GFI, AGFI, TLI, NFI and CFI values are also within the acceptable range, which suggest that the model has enough explanatory power and can be utilized for hypothesis testing.

Table 3. Measurement Scales, Confirmatory Factor Analysis (λ), Average Variance Extracted (AVE), Alpha (α), and Construct Reliability (CR)

Variable	Constructs and Measurement Items	Standardized Loading (λ)	AVE	Alpha (α)	CR
Personal Ethical Behavior	• Integrity behavioral concerned	0, 76	0,71	0,76	0,74
	• Honesty & trustworthy character concerned	0, 71			
	• Loyalty Attitude concerned	0, 75			
	• Equality & fairness behavioral concerned	0, 68			
	• Empathy & respect behavior concerned	0, 65			
Auditor Professionalism	• Deploying related knowledge & skills	0, 85	0,75	0,78	0,80
	• Having determined experiences in auditing	0, 85			
	• Having professional regulation	0, 68			
	• Having audit quality skills and capabilities	0, 69			
	• Having essential expertise in both accounting and auditing	0, 69			
Auditor Competence	• Capability to use competencies and skills to designed works.	0, 76	0,68	0,70	0,72
	• Capability to apply knowledge to designed works.	0, 56			
	• Capabilities to provide qualified audit.	0, 75			
	• Capabilities to prove the relevant and reliable evidences within auditing standards regulation	0, 67			

Cognitive Factor	• The determinant and affected factor of learning & performance.	0, 79			
	• High alert of attention reasoning & function.	0, 86	0,80	0,82	0,84
	• Having deep thinking and high resolution.	0, 78			
	• Dealing with technological constructive capability	0, 79			
Fraud-related Conditions	• Characterized with insufficient internal capabilities control.	0, 54			
	• Characterized with inadequate internal capabilities control.	0, 60			
	• The unclearly written procedures as work guidance.	0, 73	0,67	0,70	0,72
	• The inappropriate formulation of fraud control goals.	0, 80			
	• Unidentified & underestimated fraud risk	0, 65			
Audit Quality performance	• Qualified systematic result carried by internal or external auditors.	0, 71			
	• Determined & defined quality of audits.	0, 77			
	• Qualified procedural of auditing results-based criteria.	0, 77	0,74	0,72	0,76
	• In accordance with audit quality measurement proxies	0, 74			
(Ten-point Scale, Encored by “Strongly Disagree and “Strongly Agree”)					

Source: Data Analyzed (2021).

The measurement results also show that the indicators used to measure each construct are acceptable. Personal ethical behavior is represented by integrity, honesty, loyalty, fairness, and empathy. Auditor professionalism is represented by professional knowledge, auditing experience, regulatory compliance, and audit-related expertise. Auditor competence is measured through knowledge application, technical skills, and the ability to obtain relevant audit evidence. The cognitive element indicates reasoning capacity, attention, analytical thinking and adaptability to technology, while fraud-related variables are indicated by control deficiencies, confusing processes and underestimated fraud risks. Systematic audit methods, conformity with standards and reliability of the audit results are used to evaluate the quality of the audit performance. These results indicate that the indicators adequately represent their respective constructs and support the use of the structural model for further analysis.

After the adequacy of the measurement model had been established, the structural model was evaluated to test the hypothesized relationships among the constructs. The results show that all proposed relationships in the final SEM model are statistically significant. Auditor professionalism has a positive and significant effect on the cognitive factor ($\beta = 0.396$; C.R. = 6.255).

Structural Model Evaluation

The structural routes, coefficient estimates, critical ratios, significance levels, and decisions for each suggested hypothesis are presented in Table 4, which summarizes the hypothesis-testing outcomes.

Table 4. Hypothesis Testing Results

Hypothesis	Structural Path	Estimate	C.R.	P-value	Decision
H1	Personal Ethical Behavior → Cognitive Factor	0.411	5.646	***	Accepted
H1a	Personal Ethical Behavior → Fraud-related Conditions	0.243	3.585	***	Accepted
H2	Auditor Professionalism → Cognitive Factor	0.396	6.255	***	Accepted
H2a	Auditor Professionalism → Fraud-related Conditions	0.211	3.346	***	Accepted
H3	Auditor Competence → Fraud-related Conditions	0.486	4.877	***	Accepted
H4	Cognitive Factor → Audit Quality Performance	0.425	6.993	***	Accepted
H5	Fraud-related Conditions → Audit Quality Performance	0.381	5.652	***	Accepted

Source: Data Analyzed (2021).

Fraud-related conditions ($\beta = 0.243$; C.R. = 3.585) and the cognitive factor ($\beta = 0.411$; C.R. = 5.646) are positively and significantly impacted by personal ethical behavior. Auditor competence has a significant effect on fraud-related conditions ($\beta = 0.486$; C.R. = 4.877), and auditor professionalism also has a significant effect on fraud-related conditions ($\beta = 0.211$; C.R. = 3.346). Furthermore, fraud-related conditions have a significant effect on audit quality performance ($\beta = 0.381$; C.R. = 5.652), while cognitive factor has the strongest direct effect on audit quality performance ($\beta = 0.425$; C.R. = 6.993).

These findings indicate that audit quality performance is influenced through both behavioral and professional pathways. Personal ethical behavior and auditor professionalism contribute indirectly to audit quality performance through cognitive factors and fraud-related conditions, while auditor competence contributes indirectly through fraud-related conditions. Among the direct paths leading to audit quality performance, cognitive factor shows the strongest coefficient, suggesting that auditors’ analytical and judgment-related capability is a central determinant of high-quality audit outcomes.

DISCUSSION

Personal Ethical Behavior, Cognitive Factor, and Fraud-Related Conditions

The findings show that personal ethical behavior significantly affects both cognitive factor and fraud-related conditions. This suggests that ethical values such as integrity, honesty, fairness, loyalty, and responsibility are not merely normative principles, but also shape how auditors think, evaluate evidence, and respond to audit-related risks. Auditors with stronger ethical commitment tend to demonstrate greater objectivity, better judgment, and more careful responses in audit engagements. In this sense, personal ethical behavior functions as an important antecedent that supports both auditors’ cognitive readiness and their attentiveness to fraud-related conditions. This interpretation is

reinforced by JKA research emphasizing that ethical values and professional character shape responsible conduct in the accounting profession (Jaya et al., 2021). It is also consistent with prior studies showing that ethical orientation strengthens professional skepticism, improves judgment quality, and reduces dysfunctional behavior, thereby supporting better audit-related outcomes (Yulianti et al., 2022; Yulianti et al., 2023; Riadi et al., 2025).

Auditor Professionalism, Cognitive Factor, and Fraud-Related Conditions

The results also reveal that auditor professionalism has positive and significant effects on cognitive factors and fraud-related variables. This means that auditors with more commitment to professional standards, auditing regulations, and professional accountability are more methodical thinkers and more effective in responding to conditions connected to fraud. Professionalism emphasizes diligence, consistency, responsibility and heightened professional skepticism, which are crucial in complicated audit assignments. This finding supports the idea that professionalism makes an important contribution to audit quality and does not necessarily work through a direct route but through the quality of audit reasoning processes and auditors' responses to control gaps, irregularities and fraud-related concerns. This finding is in line with other studies showing that professional devotion increases the legitimacy of audit procedures, improves the quality of judgments, and results in more dependable audit performance (Svanberg & Öhman, 2022; Huy, 2023; Indriaty, 2024).

Auditor Competence and Fraud-Related Conditions

Auditor competency was found to have a considerable influence on fraud-related conditions with one of the strongest coefficients in the structural model. This means that competence is likely to be a significant factor in the development of the ability of auditors to recognize control deficiencies, estimate the risks of fraud, and respond to abnormalities during the audit process. An auditor with higher technical knowledge, professional skills, and experience is better equipped to assess evidence and identify conditions relating to possible fraud. This result confirms the theoretical argument that competence is the technical basis for effective auditing. Competent auditors are more able to understand complicated financial data, identify material misstatements and establish appropriate audit methods. Therefore, this paper argues that competence is a factor that indirectly affects audit quality through its influence on fraud-related situations and not through a direct relationship with audit quality performance. This is consistent with earlier findings that competence enhances the effectiveness of audit procedures and the quality of audit judgments (Tjabo et al., 2022; Hamza & Ayadi, 2023; Mustika, 2023; Novatiani et al., 2024; Khulsum et al., 2025).

Cognitive Factor and Audit Quality Performance

The most direct influence in the model is the link between cognitive elements and audit quality performance. This finding proves that analytical thinking, reasoning ability, attentiveness and problem-solving aptitude are the key to high-quality audit performance. Audit work sometimes involves auditors' interpretation of ambiguous data, assessment of complicated transactions, and making conclusions under uncertainty. In such settings, stronger cognitive capability allows information to be processed more critically and supports more defensible audit decisions. This interpretation is consistent with the behavioral accounting perspective and with recent evidence showing that audit judgment

is shaped by pressure, framing, emotional intelligence, and task complexity (Ihsanuddin et al., 2026). Thus, the quality of auditors' reasoning processes appears to be a particularly immediate pathway through which audit quality performance can be strengthened.

Fraud-Related Conditions and Audit Quality Performance

The results also indicate that fraud-related conditions significantly affect audit quality performance. Because this construct is represented by control weaknesses, unclear procedures, inappropriate fraud-control goals, and underestimated fraud risk, the finding is best understood as evidence that auditors' sensitivity and responsiveness to fraud-related circumstances are closely associated with audit outcomes. Auditors who recognize such conditions are better positioned to direct procedures toward higher-risk areas and obtain more persuasive evidence. This is in line with the research that has proven the importance of fraud-risk assessment and fraud-detection capability in audit work (Nendarie et al., 2022; Ennar & Damak–Ayadi, 2024; Huamán et al., 2025; Prasetyo & Utami, 2024). This is also in line with the research of Jurnal Kajian Akuntansi, which states that elements related to fraud still play an important role in financial reporting and fraud detection can be a significant mechanism in enhancing audit quality (Handoko, 2021; Pamungkas et al., 2026).

CONCLUSION

Overall, the structural model shows that audit quality performance emerges through interrelated behavioral and professional pathways rather than from technical competence alone. Personal ethical behavior and auditor professionalism contribute indirectly through cognitive factor and fraud-related conditions, whereas auditor competence operates through fraud-related conditions. Cognitive factor has the strongest direct effect, underscoring the central role of analytical reasoning, professional judgment, and attentiveness in producing reliable audit outcomes.

The results extend agency theory and the behavioral accounting perspective by showing how auditor traits are transferred into audit quality via behavioral and fraud-related mechanisms as mediators. In practice, audit firms and regulators should include ethics development, exercises in professional judgment and enhanced fraud-risk assessment to technical training. This interpretation is consistent with recent research in Jurnal Kajian Akuntansi related to audit judgment in complicated situations and the importance of fraud detection to improve audit quality (Ihsanuddin et al., 2026; Pamungkas et al., 2026). The results should be interpreted within the study's limitations. The analysis is based on 380 valid questionnaire responses from a sampling frame of 1,010 auditors, and self-reported perceptions may introduce response bias. Future research may broaden the geographic and institutional coverage, combine survey evidence with engagement-level audit data, and examine technological competence, organizational governance, and other contextual factors that may shape audit quality.

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