

The Effect of Due Professional Care, Norms, Ethics, and Attitude on Audit Quality

Ali Ahmed Israa

Department of Accounting, College of Administration and Economics, University of Baghdad, Iraq
israa.ali2106p@coadec.uobaghdad.edu.iq (corresponding author)

Abbas Hamid Yahya Al-Tamimib

Department of Accounting, Iraq University College, Iraq
abbas.hameed@duc.edu.iq

Received: 4 December 2024 | Revised: 2 January 2025 | Accepted: 5 January 2025

Licensed under a CC-BY 4.0 license | Copyright (c) by the authors | DOI: <https://doi.org/10.48084/etasr.9831>

ABSTRACT

The current study extends the Theory of Planned Behavior (TPB) to examine the factors influencing high-quality financial reports in Iraqi organizations. The employed variables include Subjective Norms (SN), Audit Quality (AQ), Attitude (ATT), Auditor Ethics (AE), and Due Professional Care (DPC). Data were collected from 109 professionals using an online-based survey and were analyzed deploying the Partial Least Square-Structural Equation Modeling (PLS-SEM) approach. The quantitative findings exhibit that AE, DPC, and ATT can predict high-quality audit reports. In contrast, no statistically significant correlation was observed between SN and AQ. It was concluded that auditors must perform their tasks with expertise, competence, and attention to detail to achieve outstanding AQ. Furthermore, firms and regulatory bodies must prioritize the strengthening of these aspects to improve audit performance and stakeholders' trust.

Keywords-due professional care; audit quality; theory of planned behavior; auditor ethics; financial reports

I. INTRODUCTION

Auditing is essential for identifying the financial risks that could affect the confidence in an organization. The auditor is responsible for examining, analyzing, and interpreting accounting records to prepare financial statements [1, 2]. Additionally, auditors guide, evaluate, or examine statements from external parties [3]. The former are expected to possess requisite experience, training, scientific competence, and skill. Moreover, the appropriate audit evidence enables auditors to form logical opinions, enhancing the overall AQ [4]. However, the latter's effectiveness is also reflected by the auditor's sound practices. That is, an auditor should report any contravention discovered in their client's accounting system. According to international standards, the AQ constitutes the policies and proceedings used to verify that the audit work complies with the auditing standards [5]. For this reason, the International Auditing Standard (ISA) is applied for quality control. The ISA constitutes a set of global professional guidelines utilized for conducting financial audits [6]. The DPC principle and a skilled and competent auditor are essential components for ISA's effective implementation. The auditing process is closely linked to the concept of quality. The potential to discover material misstatements during auditing depends on the auditors' proficiency. Nevertheless, the extent to which auditors are willing to report the findings of such misstatements depends on their independence. Therefore, AQ is determined by proficiency (expertise) and independence, with the latter

having a direct influence on AQ [7]. The widespread interest in improving AQ has emerged due to the increased number of lawsuits against large audit firms. Since many organizations consult auditors before decision-making, DPC must be applied in the audit process [8, 9], as it enhances AQ. DPC requires auditors to apply expert skepticism of questioning mind [10], while they are also expected to be knowledgeable concerning potential risks. Studies have shown that auditors who apply DPC in their practices can enhance the audit process [10], certifying that the assessed financial statements are not misrepresented, fraudulent, or do not contain errors [11].

Organizations utilize external auditors to ensure the accountability and integrity of their financial statements, which are presented to external parties, since these statements should be transparent and trusted by the latter. DPC mainly arises from the auditor's work and its application based on the public and private interest of individuals and beneficiaries. The former is provided by increasing the confidence and credibility in the auditor's work among professional organizations and society [12]. The increasing importance of AQ is reflected by the auditor's practices, DPC, experience, and reputation [13]. Thus, AQ enhances the significance and status of the audit profession, as well as its influential role in society and beneficiary protection. Despite the rapid growth in the audit professional regulations, there are still concerns over AQ [14, 15], with a considerable body of literature addressing the latter [10, 15, 16]. However, the existing empirical studies on the AQ

predictors are inconsistent, particularly concerning DPC. Therefore, the present study aims to analyze the effect of DPC and professional conduct rules on AQ. Understanding these relationships is crucial for improving the auditing practices and ensuring high quality financial reporting.

Authors in [10] examined the effect of DPC on AQ among 97 auditors in Indonesia, demonstrating that DPC positively influences AQ. The same impact was investigated in [15], encompassing 14 public accounting organizations in Indonesia, with the results confirming that DPC positively affects AQ in firms. Authors in [12] found that an auditor's DPC can improve AQ. Additionally, the significant influence of DPC on AQ was shown in [15], involving fifty respondents from six accounting firms. Conversely, having assessed the influence of thirty-eight auditors' DPC on AQ, authors in [16] concluded that the former does not directly impact the latter, while the negative impact of DPC on AQ was also observed in [17]. Opposing to previous research, the present study examines the AQ predictors, mainly focusing on DPC.

TPB has been applied in several contexts, such as in health care. Authors in [18] deployed TPB to investigate 236 users' intentions to continue using smart sport devices. The Partial Least Squares (PLS) results confirmed that ATT and perceived behavioral control, which refers to the degree of control and the difficulty of performing a behavior, were positively associated with user intention. Similarly, authors in [19] integrated the TPB with the Protection Motivation theory to assess the intention to adopt mobile health service predictors. Their findings revealed that ATT and SN significantly impacted behavioral intention, which refers to the possibility of a person performing a behavior. In finance, authors in [20] found that perceived behavioral control, ATT, and SN are positively associated with individuals' intention to invest in shares. Furthermore, the influence of TPB variables on the behavioral intention to adopt PayLater apps in Indonesia was assessed in [21]. The analysis of the 100 received responses disclosed that all TPB constructs were statistically significant. Finally, authors in [22] evaluated farmers' intention to implement environmental governance behavior using a PLS-SEM approach. Their study involved 247 participants in China. The results revealed that perceived behavioral control, SN, and ATT are positively associated with behavioral intention. In the aforementioned studies, TPB exhibited high explanatory power, indicating its suitability in the behavioral intention domain.

A. Theoretical Basis and Hypothesis

Having been developed in [23], TBT postulates that individuals have deliberate control over their behavior. Thus, the more effort they put into performing a behavior, like improving AQ, the more likely they are to succeed [24]. The Theory of Reasoned Action was also extended to examine the behavioral intention antecedents. According to the particular theory, behavioral intention is predicted by the perceived behavioral control, SN, and ATT [24, 25]. TPB is mainly used to explain specific behaviors and has shown good explanatory power in several studies [25]. However, the literature demonstrates that ATT, perceived behavioral control, and SN are insufficient in explaining behavior in different contexts

[26]. Thus, several researchers have proposed the inclusion of other variables as behavior determinants to improve AQ. Therefore, this study extends the TPB approach employing DPC and AE from the literature to increase its relevance in the audit context [8, 10, 27]. The proposed research model is depicted in Figure 1.

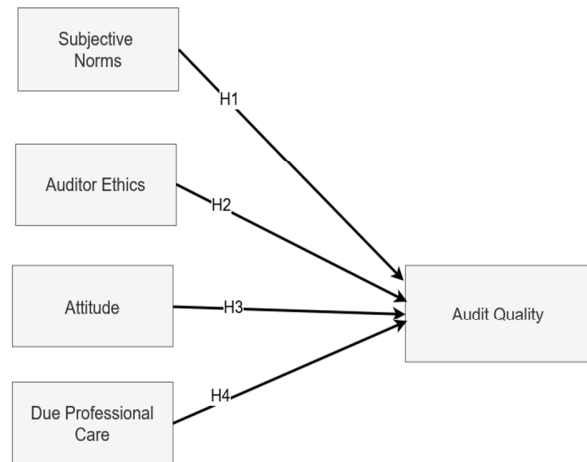


Fig. 1. Research model.

The study hypotheses are summarized in Table I and are analyzed below.

B. Subjective Norms

SN point to an individual's beliefs about whether peers and other important people think they should engage in a behavior [25], implying the social forces that influence people to act. SN assess the societal pressure affecting a person to adopt or reject a behavior. Hence, SN can significantly influence individual behavioral intention, as reflected in the literature [21, 25, 28]. The present study assumes that SN will positively influence auditors' behavior toward improving AQ. Therefore, the following hypothesis is formed:

H1: SN have a positive effect on improving AQ.

C. Auditor Ethics

AE are moral principles and standards guiding an auditor's behavior and decision-making in a professional setting [29]. Auditors are expected to adhere to ethical guidelines for greater integrity, credibility, and trust in their domain. Auditors who apply ethics in their work produce higher-quality audits [29, 30]. The ethical requirements involve objectivity, transparency, integrity, confidentiality, and confidence [29]. Auditors without ethics may commit fraud when auditing an organization's financial statement. The Attribution Theory states that AE significantly impact AQ [27]. Several studies also affirm that AE are antecedents of high-quality audit reports [7, 31, 32]. It is therefore assumed that auditors with higher ethical standards will improve the quality of audit reports, leading to the following hypothesis:

H2: AE have a positive effect on improving AQ.

D. Attitude

ATT is the degree to which a person favorably or unfavorably evaluates a behavior [25]. It denotes an individual’s positive or negative appraisal of an action [21]. Hence, the consequence behavior can be either favorable or unfavorable. According to TPB, people are more likely to undertake a task if they have a positive ATT towards it [24]. Therefore, behavioral beliefs can have a positive or negative ATT toward the behavior [24]. Authors in [31] showed that ATTs influence workplace behavior. For example, an auditor’s ATT toward assessing financial statements could affect their performance and effectiveness. An auditor with a negative ATT may need to be more motivated and meticulous in uncovering report errors [9]. Otherwise, this negative stance can lead to inaccurate financial reports. Consequently, auditors’ positive ATT may influence their behavior in enhancing AQ. Based on this realization, the following hypothesis is formulated:

H3: ATT has a positive effect on improving AQ.

E. Due Professional Care

DPC is the standard of auditors’ diligence, competence, and responsibility while performing their tasks [17]. Auditors are expected to provide an unbiased and objective scrutiny of financial statements. This implies that they should critically analyze and evaluate audit records. Additionally, auditors should be cautious and meticulous in performing their tasks. Previous studies reveal that DPC significantly influences AQ [15, 16]. Thus, auditors who display high diligence, carefulness, and expertise will likely enhance AQ [11]. This means that the improved professionalism in an auditor’s work positively impacts their audit quality. Therefore, increased professionalism among auditors will increase AQ.

H4: DPC has a positive effect on improving AQ.

TABLE I. STUDY HYPOTHESES

H1	SN have a positive effect on improving AQ.
H2	AE have a positive effect on improving AQ.
H3	ATT has a positive effect on improving AQ.
H4	DPC has a positive effect on improving AQ.

II. METHODOLOGY

This study employed an online-based survey due to its accessibility, cost-effectiveness, efficiency, and timeliness [32, 33]. The survey was administered through a questionnaire to validate the proposed research model, and used Google Forms to collect subjective and demographic data. The 5-point Likert scale utilized in this research was adapted from relevant prior studies [30, 34, 35]. The Simple Random Sampling Method was deployed for an unbiased representation of the total population. The sample size was based on the Structure Equation Modeling (SEM) guidelines, which suggest samples of at least 5 to 10 times the indicators [36]. The data were collected in August 2024 with 109 valid responses (78% response rate). The questionnaire and a summary of the answers can be seen in Table II. An ethics approval, following the Declaration of Helsinki standards, was obtained prior to the study commencement.

TABLE II. QUESTIONNAIRE AND ANSWER SUMMARY

Question	Answers				
	1	2	3	4	5
SN1: My peers believe that audit quality is significant.	42	25	22	9	11
SN2: My supervisors expect me to produce high-quality audit reports.	44	31	16	10	8
SN3: There is a strong emphasis on audit quality in my organization.	52	28	7	8	14
SN4: The auditing profession as a whole is committed to audit quality.	47	24	12	13	13
AQ1: I am confident in the quality of my audit work.	61	18	10	8	12
AQ2: I adhere to all relevant auditing standards and regulations.	40	29	25	11	4
AQ3: I am objective and unbiased in assessing financial statements.	50	27	13	9	10
AQ4: I am committed to continuous improvement in my audit work.	61	21	10	8	9
DPC1: I have the necessary expertise and competence to perform my audit tasks effectively.	37	32	22	9	9
DPC2: I am diligent and careful in my audit work.	37	33	26	8	5
DPC3: I take responsibility for the quality of my audit work.	33	36	21	15	4
DPC4: I comply with all relevant ethical standards.	40	31	20	13	5
AE1: I maintain the highest ethical standards in my audit work.	46	26	17	8	12
AE2: I am objective and independent in my judgment.	26	29	31	13	10
AE3: I maintain confidentiality of client information.	30	35	30	8	6
ATT1: I have a positive attitude towards my audit work.	28	22	40	14	5
ATT2: I am motivated to produce high-quality audit reports.	27	26	35	12	9
ATT3: I believe that audit quality is essential for the proper functioning of organizations.	28	26	32	16	7

The data were collected over one month, and the responses were analyzed using PLS-SEM, which assessed the outer and inner models, highlighting the interrelationships and essential linkages between the variables [37, 38]. The demographic data are displayed in Table III.

TABLE III. DEMOGRAPHIC DATA (N=109)

Characteristics	Frequency	Percentage (%)
Gender		
Male	70	64
Female	39	36
Age Group		
8-25	39	36
26-35	35	32
36-45	24	22
46 and above	11	10
Educational Qualification		
High School Diploma	21	19
Bachelor’s Degree	75	69
Master’s Degree	13	12
Professional Experience		
1-3 years	13	12
3-5 years	68	62

A. Non-response Bias Test

To test the non-response bias, independent sample t-test and chi-square test were performed on the responses, which were split into two sets. The first set contained 60 responses, while the second 49. The test results revealed no deviation between the two sets, and that the data had no issue with non-response bias.

B. Validity and Reliability

Standardized loadings were calculated to determine the reliability of the scales. According to Table IV, most item loading values were above 0.7, demonstrating convergent validity [39]. Cronbach’s Alpha (α) and Composite Reliability (CR) were utilized for the reliability test. The results display CR values between 0.801 and 0.930, indicative of internal consistency [36]. Moreover, Cronbach’s Alpha (α) values were above 0.7, which, according to [37], signifies adequate CR.

TABLE IV. OUTER MODEL ANALYSIS RESULTS

Construct	α	CR	Average Variance Extracted (AVE)	Square root of AVE
ATT	0.825	0.895	0.740	0.860
AQ	0.880	0.918	0.738	0.859
AE	0.647	0.801	0.576	0.759
SN	0.893	0.926	0.758	0.871
DPC	0.900	0.930	0.770	0.877

For Discriminant Validity (DV), the Fornell and Larcker criterion and the Heterotrait-Monotrait Ratio of Correlations (HTMT) were utilized. The Fornell and Larcker criterion, illustrated in Table V, shows the DV presence [40].

TABLE V. FORNELL AND LARCKER CRITERION

	ATT	AQ	AE	DPC
ATT	0.86			
AQ	0.578	0.859		
AE	0.49	0.659	0.759	
SN	0.495	0.651	0.622	0.87

Employing the HTMT approach, the item correlations for the constructs observed in Table VI were all below the threshold value of 0.9 and less than 0.85 [41], establishing DV.

TABLE VI. HETEROTRAIT-MONOTRAIT RATIO OF CORRELATIONS

	ATT	AQ	AE	DPC
AQ	0.676			
AE	0.655	0.817		
SN	0.567	0.729	0.785	
DPC	0.587	0.828	0.850	0.869

C. Test of Common Method Bias

The Harman Single Factor Test and Marker-Variable Test were used to check for Common Method Bias (CMB). The results exhibited a 37.6 % variance; the value was less than 50 %, confirming no CMB [42]. The Marker-Variable Test result revealed a value of 0.06 in the correlation between the CMB constructs and the adjusted CMB, confirming no CMB.

D. SEM Analysis and Hypothesis Testing

The relationships between the variables were tested with bootstrapping using 5000 samples to estimate the standard errors and compute confidence [36, 37]. The Path Coefficient (β) assesses the structural model. Also, it indicates the strength of the connection between the endogenous and exogenous variables. Furthermore, it calculates the magnitude, effect size, and R^2 value. The tested hypothesis results are listed in Table VII. It is demonstrated that AE ($\beta=0.221$, $p<0.05$) significantly impacts AQ. However, this finding does not comply with those of previous research, according to which AE does not influence AQ [17]. Similarly, ATT positively affects AQ ($\beta=0.218$, $p<0.05$), a finding reported in the literature [43]. Further analysis reveals that DPC is strongly associated with AQ ($\beta=0.425$, $p<0.001$). A similar conclusion was drawn in [15-17], where a positive correlation between DPC and AQ was reported. However, the relationship between SN and AQ was not statistically significant ($\beta=0.073$, $p>0.05$). This finding contradicts other studies associating SN with AQ [44]. Therefore, H2, H3, and H4 were supported, while H1 was rejected.

TABLE VII. ANALYSIS RESULTS

	Hypothesis	β	Sample mean	Standard deviation	t-value	p-value	Result
H1	SN \rightarrow AQ	0.073	0.083	0.130	0.56	0.288	No
H2	AE \rightarrow AQ	0.221	0.231	0.113	1.963	0.025	Yes
H3	ATT \rightarrow AQ	0.218	0.204	0.125	1.744	0.041	Yes
H4	DPC \rightarrow AQ	0.425	0.427	0.10	4.246	0.000	Yes

III. DISCUSSION

AQ enhances the quality of financial reporting by improving financial statements’ transparency and credibility, lowering information risk for users [43]. Thus, the increasing significance of trustworthy information for the smooth operation of markets and economy warrants assessing factors to predict organizational AQ. Four hypotheses based on TPB were developed and tested in this study.

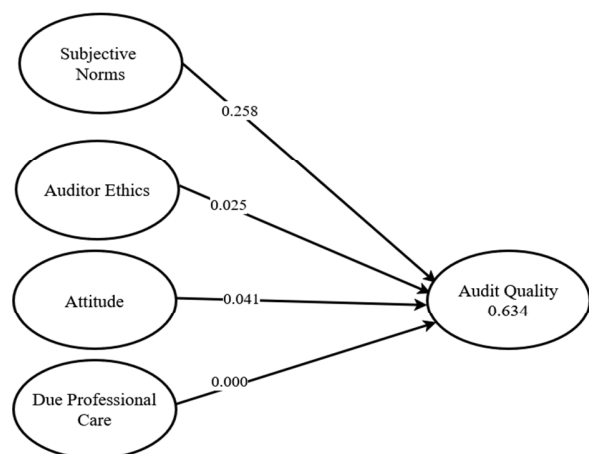


Fig. 2. Inner model analysis results.

H1 examined the positive influence of SN on AQ. The results did offer empirical support for H1, but contradicted TPB [18]. Similarly, the findings did not comply with those of previous studies [21, 25, 28]. A possible explanation for this might be that SN vary across different contexts. In a formal setting, rules and regulations could impact auditors more than cultural influences. Hence, if the respondents were from organizations with strict official procedures and accountability, SN might have had less impact on them. This suggests that other factors, like professional ethics, regulations, or accounting standards could have a more direct impact on AQ [15, 16, 43-46]. Therefore, SN do not positively affect AQ.

H2 analyzed the positive effect of AE on AQ, which is confirmed by the results, suggesting that auditors who maintain ethical standards are more likely to be unbiased in their assessment. That is, they are more likely to identify risks, discrepancies, and non-compliance in such reports. In line with the Auditing Theory, auditors who comply with standards and regulations are expected to produce high-quality audit reports [10]. Moreover, in accordance with the current results, previous studies demonstrated that ethics enhance AQ [29], leading to more reliable auditing. However, when auditors compromise on ethics, internal control and AQ can be negatively affected [45]. Also, auditors who are more transparent in their processes and output are more likely to be trusted by stakeholders, which improves AQ [16], while auditor ethical behavior can reduce manipulation or fraud. Therefore, auditors who adhere to ethical practices are more likely to produce high-quality audit reports.

H3 tested the positive impact of auditors' ATT on AQ, which was confirmed by the statistical tests. This finding is consistent with that of [45], where it was shown that ATT can enhance AQ. This implies that more favorable cognitive biases measured by moral reasoning or proactivity are expected to be linked to better AQ. In contrast, negative or indifferent ATTs might lead to lower AQ [14, 43, 47]. When auditors have a positive ATT, they are more likely to be motivated and committed to applying ethical standards to the auditing process, and thus produce reliable reports. Additionally, auditors with a positive ATT towards self-improvement are more likely to improve their competence and performance. Consequently, their ability to provide high-quality audits can be enhanced. This finding supports the Attribution Theory, highlighting that an individual's ATT determines their behavior [10, 27]. Likewise, it confirms TPB, which states that behavioral intention is determined by ATT [24]. Hence, this study demonstrated that auditors with positive ATTs will be highly motivated to assess financial statements carefully. This result underscores the importance of ensuring that auditors have the correct ATTs and values for high-quality financial reporting.

H4 posits that DPC positively influences AQ, which was confirmed by the obtained results and through their comparison with the findings of other studies [4, 33, 48]. This suggests that the level of professional care by auditors will improve AQ. Thus, auditors who are meticulous in evaluating financial statements improve the accuracy and completeness of the audit. The auditors can effectively assess the risk associated with the financial statements. The results also support the Attribution

Theory, which states that applying careful professional auditor skills improves the quality of an organization's financial reports [8, 10]. That is, professional skepticism must be applied by the auditors when performing their task [10], while they are expected to comply with the relevant auditing standards and regulations to increase the audit report integrity [7]. Previous studies have reported that ethics, integrity, and competence improve AQ [8, 11, 29]. Moreover, standardized auditing practices allow for more uniformity across audits, facilitating cross-referencing financial statements across different periods. This is essential when organizations are making an informed decision. Thus, it is suggested that adhering to the best practice guidelines certifies that methodological auditing is prioritized to enhance AQ. Accordingly, DPC is a strong AQ predictor.

IV. CONCLUSION

The present study examined the factors predicting high-quality audit reports in firms. The Theory of Planned Behavior (TPB) was extended utilizing the Auditor Ethics (AE) and Due Professional Care (DPC) variables to analyze this concept, which has not been considered by previous research. The results reveal that AE, DPC, and Attitude (ATT) significantly impact Audit Quality (AQ). This suggests that auditors must adhere to standard procedures and practices, show due diligence and professional skepticism, and have positive ATTs toward high-quality audit reports. The principal theoretical implication of this study is that it supports the TPB, Attribution Theory, and Auditing Theory. However, the study demonstrated that Subjective Norms (SN) do not influence the high-quality audit report production, particularly in organizations. This outcome contradicts TPB, according to which SN strongly impact an individual's behavior. The current findings clearly support the DPC relevance in auditing.

The findings of this study exhibit that auditors must maintain integrity, objectivity, and meticulousness in their profession. Hence, they should perform their task with the necessary expertise, competence, and attention to detail. Therefore, firms and regulatory bodies should prioritize strengthening these aspects to improve audit performance and stakeholders' trust. This study provides a deeper insight into the antecedents of high-quality financial reports. Furthermore, the findings add to the growing literature on AQ in developing nations. This paper is one of the first attempts to thoroughly examine the factors impacting AQ grounded in TPB.

However, the generalizability of the obtained results is subject to certain limitations. The sample size covered a specific region in Iraq. Thus, future studies can consider a more extensive geographical location for greater generalizability. Another limitation is that the study considered four variables: SN, DPC, AE, and ATT. Nevertheless, the literature indicates that other factors, like integrity, experience, independence, or competence can impact AQ [8, 10, 29]. These factors can be addressed in future studies. A further study could test other theories in this specific context. Despite its limitations, the current study certainly adds to individuals' understanding of the determinants of high-quality financial reports.

REFERENCES

- [1] B. A. F. Jarrah, M. A. AL Jarrah, M. A. A. Al-Zaqeba, and M. F. M. Al-Jarrah, "The Role of Internal Audit to Reduce the Effects of Creative Accounting on the Reliability of Financial Statements in the Jordanian Islamic Banks," *International Journal of Financial Studies*, vol. 10, no. 3, Sep. 2022, Art. no. 60, <https://doi.org/10.3390/ijfs10030060>.
- [2] D. E. Hirst and L. Koonce, "Audit Analytical Procedures: A Field Investigation," *Contemporary Accounting Research*, vol. 13, no. 2, pp. 457–486, 1996, <https://doi.org/10.1111/j.1911-3846.1996.tb00511.x>.
- [3] R. Iskandar, M. S. Ramadhan, M. I. Mansyuri, and R. Ramadhan, "Determinants of Auditor's Ability to Detect Fraud: Internal and External Factors," *International Journal of Science, Technology & Management*, vol. 3, no. 1, pp. 179–195, Jan. 2022, <https://doi.org/10.46729/ijstm.v3i1.452>.
- [4] S. Zahmatkesh and J. Rezazadeh, "The effect of auditor features on audit quality," *Tekhne*, vol. 15, no. 2, pp. 79–87, Jul. 2017, <https://doi.org/10.1016/j.tekhne.2017.09.003>.
- [5] J. Caruana and M. Kowalczyk, "The Quest for Audit Quality in the Public Sector," *Accounting in Europe*, vol. 18, no. 1, pp. 1–25, Jan. 2021, <https://doi.org/10.1080/17449480.2020.1757731>.
- [6] A. Eltweri, A. Faccia, and L. P. L. Cavaliere, "The role of culture on the adoption of International Standards on Auditing in the developing countries: An institutional perspective," *Journal of Governance and Regulation*, vol. 9, no. 4, pp. 162–171, Jan. 2021, <https://doi.org/10.22495/jgrv9i4art14>.
- [7] J. D. Mvunabandi and H. Maama, "The Impact of Ethics on the Audit Quality of Firms in Sub-Sahara Africa," *International Journal of Economics and Financial Issues*, vol. 13, no. 5, pp. 119–127, Sep. 2023, <https://doi.org/10.32479/ijefi.14712>.
- [8] N. A. Nafeh *et al.*, "Insights into obstetric anesthesia practices: a quantitative survey among physicians across Arab countries," *BMC Anesthesiology*, vol. 24, no. 1, Sep. 2024, Art. no. 341, <https://doi.org/10.1186/s12871-024-02728-x>.
- [9] M. Mizalika and N. Djamil, "Auditor Experience, Due Professional Care, Accountability and Job Stress on Audit Quality," *IJARRA: International Journal of Integrated Accounting*, vol. 1, no. 1, pp. 014–026, Jun. 2024.
- [10] T. Marwa, T. Wahyudi, and A. Y. Kertarajasa, "The Effect of Competence, The Effect of Competence, Experience, Independence, Due Professional Care, And Auditor Integrity On Audit Quality With Auditor Ethics As Moderating Variable," *Journal of Accounting Finance and Auditing Studies*, vol. 5, no. 1, pp. 80–99, Jan. 2019, <https://doi.org/10.32602/jafas.2019.4>.
- [11] K. Ardillah and R. Chandra, "Auditor independence, auditor ethics, auditor experience, and due professional care on audit quality," *Accounting Profession Journal*, vol. 4, no. 1, pp. 49–60, Jan. 2022, <https://doi.org/10.35593/apaji.v4i1.39>.
- [12] H. Bohlala, "The Role of External Auditor in Enhance Trust in the Accounting Profession," Ph.D. dissertation, Alliant International University, San Diego, CA, USA, 2022.
- [13] A. S. A. Hubais, M. R. A. Kadir, Z. O. Bilal, and M. N. Alam, "The Impact of Auditor Integrity to Audit Quality: an Exploratory Studies from the Middle East," *International Journal of Professional Business Review*, vol. 8, no. 1, pp. e01254–e01254, Jan. 2023, <https://doi.org/10.26668/businessreview/2023.v8i1.1254>.
- [14] W. R. Knechel, "Audit Quality and Regulation," *International Journal of Auditing*, vol. 20, no. 3, pp. 215–223, 2016, <https://doi.org/10.1111/ijau.12077>.
- [15] B. Bayu, H. Budiantoro, K. Lapae, S. Supriyatin, and H. J. T. S., "The Effect of Independence, Due Professional Care, and Experience on Audit Quality," *JASa (Jurnal Akuntansi, Audit dan Sistem Informasi Akuntansi)*, vol. 7, no. 1, pp. 158–167, Apr. 2023, <https://doi.org/10.36555/jasa.v7i1.1970>.
- [16] D. Octaviani, Jaswadi, and K. Ekasari, "The Effect of Due Professional Care, Integrity, Confidentiality, and Independence on Audit Quality," in *2nd Annual Management, Business and Economic Conference*, Sep. 2020, pp. 106–110, <https://doi.org/10.2991/aebmr.k.210717.022>.
- [17] E. Hariyanto, E. Setyadi, and A. Hartikasari, "The Effect of Independence, Time Pressure, and Accountability, and Due Professional Care on Audit Quality Improvement," in *2nd International Conference of Business, Accounting and Economics*, Purwokerto, Indonesia, Aug. 2020, pp. 1–8.
- [18] E. Susilowati, "Audit Results Quality: The Role of Competency, Independence, Auditor Ethics, and Due Professional Care," *Indonesian Journal of Sustainability Policy and Technology*, vol. 1, no. 2, pp. 82–95, Nov. 2023, <https://doi.org/10.61656/ijospat.v1i2.156>.
- [19] J. Song, J. Kim, and K. Cho, "Understanding users' continuance intentions to use smart-connected sports products," *Sport Management Review*, vol. 21, no. 5, pp. 477–490, Nov. 2018, <https://doi.org/10.1016/j.smr.2017.10.004>.
- [20] X. Zhang, S. Liu, L. Wang, Y. Zhang, and J. Wang, "Mobile health service adoption in China: Integration of theory of planned behavior, protection motivation theory and personal health differences," *Online Information Review*, vol. 44, no. 1, pp. 1–23, Sep. 2019, <https://doi.org/10.1108/OIR-11-2016-0339>.
- [21] E. R. Rahadjeng and Y. R. Fiandari, "The effect of attitude, subjective norms and control of behavior towards intention in share investment," *Manajemen Bisnis*, vol. 10, no. 2, pp. 17–25, Oct. 2020, <https://doi.org/10.22219/jmb.v10i2.13616>.
- [22] T. Nur and P. A. Dewanto, "The Influence of Attitude toward Behavior, Subjective Norms, Perceived Behavioral Control on the Behavioral Intention of using PayLater Apps moderated by Financial Literacy and Hedonic Value," in *10th International Conference on Cyber and IT Service Management*, Yogyakarta, Indonesia, Sep. 2022, pp. 1–6, <https://doi.org/10.1109/CITSM56380.2022.9936004>.
- [23] Yu Z., Tan Y., Lian K., and Wu C., "Analysis on fallow governance behavior of farmers in heavy metal polluted region based on theory of planned behavior," *Transactions of the Chinese Society of Agricultural Engineering (Transactions of the CSAE)*, vol. 34, no. 24, pp. 266–273, Dec. 2018, <https://doi.org/10.11975/j.issn.1002-6819.2018.24.032>.
- [24] I. Ajzen, "The theory of planned behavior," *Organizational Behavior and Human Decision Processes*, vol. 50, no. 2, pp. 179–211, 1991, [https://doi.org/10.1016/0749-5978\(91\)90020-T](https://doi.org/10.1016/0749-5978(91)90020-T).
- [25] I. Ajzen, "The theory of planned behavior: Frequently asked questions," *Human Behavior and Emerging Technologies*, vol. 2, no. 4, pp. 314–324, 2020, <https://doi.org/10.1002/hbe2.195>.
- [26] W. Li *et al.*, "Factors affecting lung cancer patients' intention to perform early postoperative exercise: a qualitative study based on theory of planned behavior," *Supportive Care in Cancer*, vol. 31, no. 11, Oct. 2023, Art. no. 649, <https://doi.org/10.1007/s00520-023-08107-5>.
- [27] A. Luqman, A. Masood, and A. Ali, "An SDT and TPB-based integrated approach to explore the role of autonomous and controlled motivations in 'SNS discontinuance intention,'" *Computers in Human Behavior*, vol. 85, pp. 298–307, Aug. 2018, <https://doi.org/10.1016/j.chb.2018.04.016>.
- [28] C. A. Parluhutan, E. Ermawati, and S. Widyastuti, "The Influence of Auditor Ethics, Auditor Motivation, Locus of Control on Audit Quality: Role of Professional Skepticism," *Universal Journal of Accounting and Finance*, vol. 10, no. 1, pp. 267–275, Oct. 2024, <https://doi.org/10.13189/ujaf.2022.100127>.
- [29] I. Ajzen, "The theory of planned behaviour: Reactions and reflections," *Psychology & Health*, vol. 26, no. 11, pp. 1113–1127, Sep. 2011, <https://doi.org/10.1080/08870446.2011.613995>.
- [30] S. A. Alsughayer, "Impact of Auditor Competence, Integrity, and Ethics on Audit Quality in Saudi Arabia," *Open Journal of Accounting*, vol. 10, no. 4, pp. 125–140, Sep. 2021, <https://doi.org/10.4236/ojacct.2021.104011>.
- [31] K. Kamil and N. Fathonah, "The Effect of Independence, Integrity, Professionalism, and Professional Skepticism on the Accuracy of Giving Audit Opinion (The Case of Audit Board of the Republic of Indonesia)," in *6th Annual International Conference on Accounting Research*, Jakarta, Indonesia, Nov. 2019, pp. 5–10, <https://doi.org/10.2991/aebmr.k.200309.002>.
- [32] M. N. K. Saunders, A. Thornhill, and P. Lewis, *Research Methods For Business Students*. London, UK: Pearson, 2019.

- [33] T. A. Perdana, Wahidahwati, and M. P. Priyadi, "The Influence Of Competence, Due Professional Care, Integrity, And Auditor Independence On Audit Quality With The Implementation Of Quality Assurance As A Moderating Variable: Study On The Audit Unit Of The East Java DJBC Regional Office I," *Neo Journal of economy and social humanities*, vol. 2, no. 3, pp. 154–176, Sep. 2023, <https://doi.org/10.56403/nejesh.v2i3.123>.
- [34] N. Hikmayah and K. Aswar, "The Impact of Factors on the Audit Quality in Indonesia: The Moderating Effect of Professional Commitments," *International Journal of Academic Research in Accounting, Finance and Management Sciences*, vol. 9, no. 4, pp. 285–293, Feb. 2020, <https://doi.org/10.6007/IJARAFMS/v9-i4/6916>.
- [35] Victoria. K. Wells, B. Taheri, D. Gregory-Smith, and D. Manika, "The role of generativity and attitudes on employees home and workplace water and energy saving behaviours," *Tourism Management*, vol. 56, pp. 63–74, Oct. 2016, <https://doi.org/10.1016/j.tourman.2016.03.027>.
- [36] T. Humida, M. H. Al Mamun, and P. Keikhosrokiani, "Predicting behavioral intention to use e-learning system: A case-study in Begum Rokeya University, Rangpur, Bangladesh," *Education and Information Technologies*, vol. 27, no. 2, pp. 2241–2265, Mar. 2022, <https://doi.org/10.1007/s10639-021-10707-9>.
- [37] H. A. Sulieman and F. A. Alfaraidy, "Influences of Project Management Capabilities on the Organizational Performance of the Saudi Construction Industry," *Engineering, Technology & Applied Science Research*, vol. 9, no. 3, pp. 4144–4147, Jun. 2019, <https://doi.org/10.48084/etasr.2740>.
- [38] R. Calocha and E. Herwiyanti, "Factors that affect audit quality," *Journal of Contemporary Accounting*, pp. 35–48, 2020, <https://doi.org/10.20885/jca.vol2.iss1.art4>.
- [39] J. Hair and A. Alamer, "Partial Least Squares Structural Equation Modeling (PLS-SEM) in second language and education research: Guidelines using an applied example," *Research Methods in Applied Linguistics*, vol. 1, no. 3, Dec. 2022, Art. no. 100027, <https://doi.org/10.1016/j.rmal.2022.100027>.
- [40] M. H. Alanazi and B. Soh, "Behavioral Intention to Use IoT Technology in Healthcare Settings," *Engineering, Technology & Applied Science Research*, vol. 9, no. 5, pp. 4769–4774, Oct. 2019, <https://doi.org/10.48084/etasr.3063>.
- [41] T. K. Dijkstra and J. Henseler, "Consistent Partial Least Squares Path Modeling," *MIS Quarterly*, vol. 39, no. 2, pp. 297–316, 2015.
- [42] F. Kock, A. Berbekova, and A. G. Assaf, "Understanding and managing the threat of common method bias: Detection, prevention and control," *Tourism Management*, vol. 86, Oct. 2021, Art. no. 104330, <https://doi.org/10.1016/j.tourman.2021.104330>.
- [43] Z. Hosseini, S. Mohammadi, and H. Safari, "An Assessment of the Impact of Information Technology on Marketing and Advertising," *Engineering, Technology & Applied Science Research*, vol. 8, no. 1, pp. 2526–2531, Feb. 2018, <https://doi.org/10.48084/etasr.1620>.
- [44] M. N. Yakubu, S. I. Dasuki, A. M. Abubakar, and M. M. O. Kah, "Determinants of learning management systems adoption in Nigeria: A hybrid SEM and artificial neural network approach," *Education and Information Technologies*, vol. 25, no. 5, pp. 3515–3539, Sep. 2020, <https://doi.org/10.1007/s10639-020-10110-w>.
- [45] M. Sarstedt, J. F. Hair, M. Pick, B. D. Liengaard, L. Radomir, and C. M. Ringle, "Progress in partial least squares structural equation modeling use in marketing research in the last decade," *Psychology & Marketing*, vol. 39, no. 5, pp. 1035–1064, 2022, <https://doi.org/10.1002/mar.21640>.
- [46] A. Usman, M. E. Sudarma, H. Habbe, and D. Said, "Effect of Competence Factor, Independence and Attitude against Professional Auditor Audit Quality Improve Performance in Inspectorate (Inspectorate Empirical Study in South Sulawesi Province)," *IOSR Journal of Business and Management*, vol. 16, no. 1, pp. 1–13, 2014, <https://doi.org/10.9790/487X-16120113>.
- [47] C. M. Voorhees, M. K. Brady, R. Calantone, and E. Ramirez, "Discriminant validity testing in marketing: an analysis, causes for concern, and proposed remedies," *Journal of the Academy of Marketing Science*, vol. 44, no. 1, pp. 119–134, Jan. 2016, <https://doi.org/10.1007/s11747-015-0455-4>.
- [48] M. Bahit, M. Handayani, and R. Haryanto, "Bibliometric Analysis on the Concept of Managing and Integrating ERP (Enterprise Resource Planning) in the MSMEs (Macro, Small and Medium Enterprises) Sector," in *2nd Annual Management, Business and Economic Conference*, Sep. 2020, pp. 5–9, <https://doi.org/10.2991/aebmr.k.210717.002>.