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The contribution of auditor individual characteristics to audit quality: an attribution theory approach in a digital context

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Abstract: *The increasing integration of Artificial Intelligence (AI) in the audit process raises concerns about the future role of human auditors. However, human auditors continue to play a critical role in ensuring audit quality through their capability, emotional intelligence, and integrity. This study aims to examine the contribution of these three auditor characteristics in influencing audit quality. Using a quantitative approach, this research collected data from 100 auditors working at public accounting firms (KAP) in the DKI Jakarta region. The sampling technique used was simple random sampling, and data analysis was conducted using multiple linear regression and correlation analysis. The results show that all three variablescapability, emotional intelligence, and integritysignificantly influence audit quality. Among them, capability and emotional intelligence have the strongest positive contribution, followed by integrity. These findings support the attribution theory, which states that individual behavior and outcomes are shaped by internal and external factors. The study contributes to the audit literature by emphasizing the relevance of human factors in an increasingly automated audit environment. Implications include the need for continuous professional development and ethical training to enhance auditors' competencies in the digital era.*

Keywords: Auditor Capability, Emotional Intelligence, Integrity, Audit Quality, Attribution Theory

I. INTRODUCTION

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Rapid developments in digital technology have brought significant changes to various sectors, including auditing practices. One technology that is currently widely used and rapidly developing is Artificial Intelligence (AI). In the context of auditing, AI has great potential to improve the efficiency, accuracy, and speed of the audit process. The use of AI in auditing plays an important role in accelerating data processing and supporting auditors in improving their technical skills[1].

The ability of technology to automate complex audit procedures and data analysis can help auditors make faster and more accurate decisions. These technological advances are encouraging the service industry, including audit services, to adapt and integrate digital systems into their work. Digital technology facilitates the automation of data processing, internal control, and more efficient decision-making on audit opinions [2]. One notable innovation is AI-based financial robots, which have the ability to make decisions based on basic accounting knowledge [3]. This technology is capable of analyzing large volumes of data in a short time and assisting in structured and repetitive audit tasks [4]. In fact, large public accounting firms (KAP) have begun to launch their own robotic systems to maintain efficiency and competitiveness in audit practices [5]. Recent research also shows that AI is used by auditors to assess client risk in a more predictive and adaptive manner, affecting the accuracy of audit opinions [6][7].

However, technology cannot completely replace human auditors, especially in aspects that require professional judgment, ethics, and subjective assessment. Auditing Standard (AS) 200 emphasizes that the main objective of an audit is to obtain reasonable assurance that the financial statements are free from material misstatement, whether due to error or fraud [8]. Therefore, the role of auditors as reliable opinion providers remains very important, even though AI has disrupted technical audit processes.

Public accountants, as individuals who have obtained a license to practice from the competent authority, play an important role in ensuring the quality of financial statements presented by company management. In accordance with Law No. 5 of 2011 concerning Public Accountants, public accountants working under the auspices of a public accounting firm are tasked with examining and reviewing financial statements so that they can be used as a basis for valid decision-making [9]. Therefore, public accounting firms need to maintain high audit quality standards in order to meet client needs and contribute to public satisfaction and trust in the auditing profession.

In maintaining and improving audit quality, the Financial and Development Supervisory Agency (BPKP) has established several key factors as benchmarks, including auditor capability, emotional intelligence, and integrity. Capability in the context of auditing refers to the auditor's ability to carry out audit assignments effectively, including in terms of capacity, authority, and technical competence. Improving auditor capability is key to maintaining and improving the quality of audit results [10]. On the other hand, emotional intelligence is also an important dimension in effective audit implementation. Emotional intelligence is an individual's ability to recognize, understand, and manage their own emotions and those of others [11]. Studies show that auditors with high emotional intelligence tend to perform better [12][13]. The third factor that is no less important in influencing audit quality is integrity. Integrity reflects the honesty,

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courage, wisdom, and responsibility of auditors [14]. Recent findings from PPPK show that integrity violations still occur frequently in the KAP environment, indicating gaps in the application of professional ethics [15].

Although these three factors have been discussed extensively in various studies, previous research results still show significant differences. For example, studies have found that the emotional intelligence of audit teams has a negative relationship with audit quality reduction behavior [16]. Another study reported that more than half of auditors admitted to having been involved in behavior that reduced audit quality [17]. Other studies highlight variables that affect audit quality, such as weak quality control [18], time pressure [17], auditor personality [19], independence [20], and high workload [21]. Most of these studies have not simultaneously examined the three main factors, namely capability, emotional intelligence, and integrity, in a single model for testing audit quality. In addition, studies that take samples of auditors from public accounting firms in the Jakarta area are still limited. In fact, this region is a center of audit activity with high client complexity, making it representative as a subject of study. Therefore, this study aims to examine the contribution of three auditor characteristics, namely capability, emotional intelligence, and integrity, in influencing audit quality. This study was conducted on auditors working at public accounting firms in Jakarta area, using a quantitative approach and primary data. The findings of this study are expected to provide theoretical and practical contributions to the development of audit quality.

II. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1 Attribution Theory

Attribution theory was first developed by Fritz Heider in his 1958 work “The Psychology of Interpersonal Relations.” Heider stated that humans instinctively want to understand the causes of other people's behavior by attributing those actions to either internal (dispositional) or external (situational) factors [22]. Internal attributions refer to personal characteristics such as ability, effort, or commitment, while external attributions relate to environmental conditions such as time pressure, organizational systems, or luck. In the context of auditing, attribution theory is used to understand how individuals or organizations evaluate auditor performance based on assessments of personal characteristics (capability, emotional intelligence, integrity). Auditors with good audit quality are often associated with internal factors such as competence and personal ethics, while poor audit quality can be associated with external pressures such as conflicts of interest or excessive workloads [23][24][25]. Therefore, attribution theory provides an appropriate conceptual basis for examining how an auditor's capabilities, emotional intelligence, and integrity as internal factors can contribute to the quality of the audit.

2.2 Audit Quality

An audit is the accumulation and evaluation of evidence on economic information to determine and report the level of conformity between that information and predetermined criteria [26]. The purpose of an audit is to provide reasonable assurance to users of financial statements that those statements are free from material misstatement. A quality audit can only be achieved if

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it is performed by competent, independent, and experienced auditors who comply with auditing standards and professional codes of ethics [27]. Audit quality indicators cover seven main aspects: competence, ethics and independence, use of time, engagement quality control, quality review results, KAP organization and governance, and remuneration policy [28]. Audit quality is highly dependent on the quality of the auditor as the main actor. This is where capability, emotional intelligence, and integrity become directly influential determinants.

2.2.1 Auditor Capabilities and Audit Quality

Capabilities refer to the professional abilities and authority that auditors possess in carrying out their supervisory duties. Capabilities include technical, managerial, and adaptive abilities. Auditors with high capabilities tend to produce audits that are more accurate, timely, and add value for users of financial statements. Capabilities can be measured through several dimensions, such as human resource management, professional practices, accountability, organizational culture, and governance structure. Auditors who are able to adapt to the dynamics of the client's organization will be more effective in detecting risks and preparing objective audit recommendations.

Previous research shows a strong relationship between capabilities and audit quality. Studies have found that auditors with high capabilities are better able to detect misstatements and compile quality audit reports [29]. Other studies also confirm that internal auditor capabilities have a significant effect on the effectiveness of supervision and the quality of audit findings [7]. Auditors from Big 4 firms, who generally have higher technical capabilities, are significantly more capable of detecting profit management practices and reporting them in audit opinions [30]. Hypothesis 1 (H1): Auditor capabilities contribute significantly to audit quality.

2.2.2 Emotional Intelligence and Audit Quality

Audit quality is an important indicator that reflects the auditor's level of compliance with audit standards and their ability to detect material misstatements in financial statements. In recent years, there has been increasing attention to psychological factors that affect auditor performance, one of which is emotional intelligence. Emotional intelligence refers to a person's ability to understand, manage, and express their own emotions, as well as recognize and influence the emotions of others. In the context of auditing, EI is important because the audit process involves time pressure, demands for professionalism, interpersonal interactions, and the ability to maintain objectivity and professional skepticism.

Previous research shows that it has a significant influence on audit quality. Auditors with high emotional intelligence tend to be better able to manage stress, communicate effectively with clients, and make appropriate professional judgments, which ultimately improves audit quality [31][32]. In addition, emotional intelligence is also known to act as a moderating variable. Studies have also found that emotional intelligence strengthens the relationship between work experience and audit quality. This means that experienced auditors who also have high emotional intelligence will be more effective in handling audit pressures and producing quality audits [33]. Hypothesis 2 (H2): Auditor capability contributes significantly to audit quality.

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2.2.3 Integrity and Audit Quality

Integrity is a fundamental element of the accounting profession that reflects honesty, transparency, and responsibility in performing duties. According to SKPAP (Public Accountant Professional Standards), integrity is one of the five basic principles of public accountant ethics and is the foundation for building trust. Integrity is not only related to moral attitude, but also to the courage to report fraud and resist pressure from clients [14]. Auditors with high integrity will act objectively, even when faced with the risk of losing clients or pressure from superiors [34]. In attribution theory, integrity is included in the internal disposition of auditors that influences ethical decisions and the quality of audit reports produced. This qualitative study in the Middle East (Oman) emphasizes that auditor integrity is very important in determining audit quality because it is directly related to professional reputation [35]. Integrity has a significant effect on audit quality [36]. Another study in Uganda highlights the importance of integrity at the audit firm level, stating that integrity has a significant impact on audit quality in Uganda [37]. Pressure from clients and conflicts of interest often cause auditors to hesitate, but those with integrity tend to be stronger in maintaining their professional judgment and are not easily influenced [38]. However, as with other variables, the influence of integrity can be contextual. A study in Oman shows that auditor integrity plays an important role as a mediator between ethics and audit quality. Without a strong ethical foundation from the organization, integrity cannot maximally improve audit quality [35]. Another study also found that integrity does not significantly affect audit quality, and auditor ethics variables are unable to moderate this relationship, indicating that without systemic support or an organizational culture of ethics, individual integrity is not sufficient to improve audit quality [39]. Recent research in Vietnam shows that regular professional ethics training and the existence of an internal reward system improve the relationship between integrity and quality audit results [40].
Hypothesis 3 (H3): Auditor integrity contributes significantly to audit quality.

2.3 Research Framework

This study is based on attribution theory, which explains that a person's behavior is influenced by both internal and external factors. In the context of auditing, audit quality can be influenced by internal auditor factors such as capability, emotional intelligence, and integrity. Auditor capability reflects the technical and managerial skills needed to carry out the audit process effectively. Capable auditors are able to understand client systems, detect risks, and compile accurate audit reports. Emotional intelligence is an important factor in dealing with work pressure, maintaining objectivity, and establishing healthy professional relationships with clients. Auditors with high emotional intelligence are better able to manage their emotions and make wise decisions in difficult situations. Meanwhile, integrity reflects the auditor's honesty and moral commitment to remain objective and professional under any circumstances. However, integrity alone is not always enough. Its influence on audit quality is highly dependent on systemic support from the organization, such as a strong ethical culture, regular training, and an adequate reward system.

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Considering these three internal factors, this study proposes that the capabilities, emotional intelligence, and integrity of auditors contribute significantly to the quality of the audit results.

III. RESEARCH METHODOLOGY

This study uses a quantitative approach with a survey method, aiming to empirically test the contribution of auditors' capabilities, emotional intelligence, and integrity to audit quality. Data collection techniques were carried out through the distribution of closed questionnaires designed using a Likert scale.

3.1 Population and Sample

The population in this study is all auditors working in Public Accounting Firms (KAP) located in the Jakarta area. Auditors included in the population cover all job levels, ranging from junior auditor staff, senior auditors, audit managers to partners in each KAP. The selection of Jakarta as the research location was done purposively because Jakarta is the center of national audit activities and has the highest concentration of PAs in Indonesia, making it representative for assessing audit quality at the national level. The sample was determined using probability sampling, specifically simple random sampling, which is a technique of randomly selecting samples from a predetermined population without regard to specific strata or groups. This was done so that every auditor in the population had an equal chance of being selected as a respondent. To facilitate the practical implementation of sampling, the researchers collaborated with professional auditor associations and several public accounting firms that were willing to provide access to their staff. The questionnaire was distributed via a Google Form link to auditors working at 15 public accounting firms that were randomly identified from the official directory registered with the Indonesian Institute of Certified Public Accountants (IAPI). Auditors who returned the questionnaire were considered valid respondents in this study. From this process, 100 complete questionnaires suitable for analysis were collected. This number was considered adequate because it exceeded the minimum sample size in social quantitative research as recommended,[41] which is a minimum of 5-10 respondents per independent variable.

3.2 Definition and Operationalization of Variables

This study uses four variables, namely three independent variables and one dependent variable. The following is an explanation of the operationalization of each variable:

1. Capability (X1)

Refers to the ability of auditors to carry out effective oversight tasks. Capability is measured through five indicators: role and services, human resource management, professional practices, accountability, and organizational structure. These indicators are broken down into ten items in the questionnaire.

2. Emotional Intelligence (X2)

Defined as the auditor's ability to recognize and manage their own emotions and those of others, emotional intelligence is measured based on five dimensions, namely self-awareness, self-

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control, motivation, empathy, and social skills. There are eight statement items used to measure this variable.

3. Integrity (X3)

Refers to the moral quality of auditors in carrying out their duties honestly and ethically. It is measured by 4 main indicators: honesty, responsibility, steadfastness of principles, and legal compliance. Each indicator is translated into 6 questions in the questionnaire.

4. Audit Quality (Y)

This is the auditor's ability to carry out audit procedures in accordance with standards and produce audit reports that are free from material misstatement. It is measured by 7 indicators that reflect independence, competence, effective use of time, and accountability, which are broken down into 10 questions in the questionnaire.

All questions use a 5-point Likert scale, namely: 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, 5 = strongly agree.

3.3 Data Analysis Techniques

The collected data were analyzed using multiple linear regression analysis to test the effect of each independent variable on the dependent variable, both simultaneously and partially. Previously, the quality of the instruments and the feasibility of the model were tested through the following stages:

a. Validity and Reliability Tests

Data validity was tested by calculating the Pearson Product Moment correlation between item scores and total scores. Items were declared valid if the calculated value was greater than the table value at a significance level of 0.05.

Reliability was tested by measuring Cronbach's Alpha. A variable was considered reliable if the alpha value was greater than 0.6 [42].

b. Classical Assumption Test

Linear regression analysis requires the following assumptions to be met: Normality testing is performed using the Kolmogorov-Smirnov method. Data is considered normal if Asymp. Sig. (2-tailed) > 0.05. Multicollinearity is tested by observing the Variance Inflation Factor (VIF) value. Multicollinearity does not occur if the VIF value is < 10. Heteroscedasticity is tested using a scatterplot. The model is considered free of heteroscedasticity if the data is randomly distributed around the zero line.

c. Multiple Linear Regression Test

Regression analysis can be seen from the regression equation or model. The regression model is expressed as:

$$Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + e$$

Explanation:
- Y = Audit Quality
- X1 = Capability
- X2 = Emotional Intelligence
- X3 = Integrity
- α = constant
- βi = regression coefficient with i = 1, 2, 3
- e = error term

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To test the effect of independent variables on dependent variables, t-tests and F-tests are used. T-tests are used to test the partial effect of each independent variable on the dependent variable. A significant effect is indicated if the p-value is < 0.05. F-tests are used to see whether the three independent variables simultaneously affect the dependent variable. If the significance of F is < 0.05, then the regression model is considered a good fit.

IV. RESULTS AND DISCUSSION

The population of this study consisted of auditors with positions ranging from staff to partners working at public accounting firms in the Jakarta area. In this study, a sample of 100 auditors was taken. The variables used were three independent variables, namely capability (X1), emotional intelligence (X2), integrity (X3), and the dependent variable of audit quality (Y).

Each variable was measured using several questions. From the data analysis results, the capability variable (X1) was measured using 10 questions, all of which were valid because the rhitung value was > rtabel, and reliable with a Cronbach's alpha value of 0.919 > 0.6. The emotional intelligence variable (X2) was measured using 8 questions, all of which were valid because the rhitung value was > rtabel, and reliable with a Cronbach's alpha value of 0.914 > 0.6. The integrity variable (X3) was measured using 6 questions, all of which were valid because the rhitung value was > rtabel, and reliable with a Cronbach's alpha value of 0.825 > 0.6. Meanwhile, the dependent variable of audit quality (Y) was measured using 10 questions, all of which were valid because the rhitung value was > rtabel, and reliable with a Cronbach's alpha value of 0.763 > 0.6. All data is valid and reliable, so data analysis can proceed. The results of the descriptive analysis are as follows:

For the capability variable (X1), the average score is 3.0976 with a standard deviation of 0.41374. A score of 3.0976 is close to a score of 3, which indicates agreement, meaning that for the capability variable, respondents agree or respondents (auditors) have good capabilities. The emotional intelligence variable (X2) has an average score of 1.9324 with a standard deviation of 0.41973. A score of 1.9324 is close to a score of 2, which indicates disagreement, meaning that for the emotional intelligence variable, respondents disagree or respondents (auditors) have poor emotional intelligence. For the integrity variable (X3), the average score is 3.2235 with a standard deviation of 0.22793. A score of 3.2235 is close to a score of 3, which indicates agreement, meaning that for the integrity variable, the respondents agree or the respondents (auditors) have good integrity. For the audit quality variable (Y), the average score is 3.2306 with a standard deviation of 0.19822. A score of 3.2306 is close to a score of 3, which indicates agreement, meaning that for the audit quality variable, respondents agree or respondents (auditors) have good audit quality.

4.1 Classical assumptions

Classical assumption tests are conducted prior to multiple linear correlation regression analysis. Classical assumption tests consist of:

4.1.1 Normality test

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The normality test shows whether the data is normally distributed. It is tested using the Kolmogorov-Smirnov test. The data processing results show that asymp(2-tailed) is 0.185>0.05, which means that the data is normally distributed.

Tabel 4.1
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.21590903
Most Extreme Differences	Absolute	.109
	Positive	.109
	Negative	-.080
Kolmogorov-Smirnov Z		1.090
Asymp. Sig. (2-tailed)		.185

a. Test distribution is Normal.
b. Calculated from data.

4.1.2 Multicollinearity Test
Used to see if there is a correlation between the independent variables (X1, X2, X3). Multicollinearity test by looking at the VIF value. The data processing results show:

Table 4.2
Multicollinearity Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	CollinearityStatistics	
		B	Std.Error	Beta			Tolerance	VIF
1	(Constant)	-.184	.475		-.387	.700		
	Kapabilitas	.578	.087	1.010	6.641	.000	.284	3.517
	Kecerdasan emosional	.551	.083	1.069	6.604	.000	.251	3.989
	Integritas	.188	.068	.297	2.743	.007	.560	1.784

The VIF value for the capability variable (X1) is 3.517 < 10, the VIF value for the emotional intelligence variable (X2) is 3.989 < 10, and the VIF value for the integrity variable (X3) is 1.784

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< 10. This means that there is no correlation between the independent variables (X1, X2, X3) or the assumption of multicollinearity is fulfilled.

4.1.3 Heteroscedasticity test

To test whether in the regression model there is variance inequality from one observation to another. The heteroscedasticity test uses a scatterplot graph.

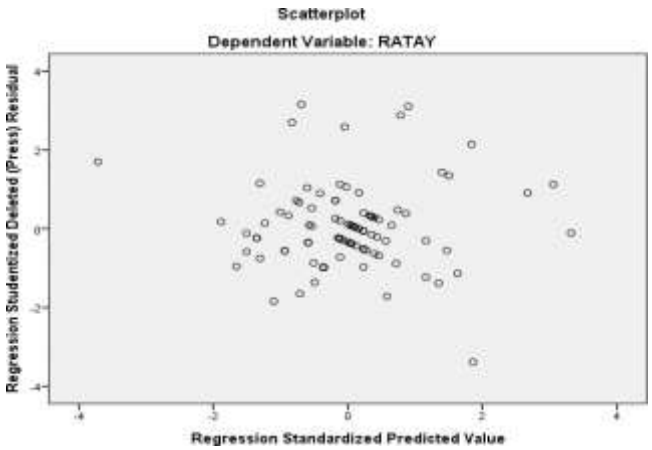

Figure 4.1 Scatter plot of heterocedasticity test

The data appears to be scattered above and below the number 0 and there is no particular pattern, which means that there is no heteroscedasticity.

All classical assumptions have been met, so multiple linear correlation regression analysis can be performed. Multiple linear correlation regression analysis is used to determine the relationship between the independent variables used and the dependent variable, namely the relationship between capability, emotional intelligence, integrity, and audit quality.

4.2 Regression and Correlation Analysis

4.2.1 Correlation coefficient (r) and coefficient of determination (r^2.100%)

The correlation coefficient shows the closeness of the relationship between the variables of capability, emotional intelligence, and integrity to audit quality. The closer the correlation coefficient (r) is to 1, the closer the relationship between the variables of capability, emotional intelligence, and integrity to audit quality.

Table 4.3
Correlation Coefficient

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ModelSummary[b]

Model	R	RSquare	Adjusted R Square	Std.Errorofthe Estimate
1	.607[a]	.369	.349	.21926

a.Predictors: (Constant), kapabilitas, kecerdasan emosional, integritas
b.Dependent Variable:kualitas audit

From the data analysis results, the correlation coefficient r = 0.607, which means that the relationship between the variables of capability, emotional intelligence, integrity and audit quality is close and positive. The higher the capability, emotional intelligence, and integrity, the higher the audit quality. The coefficient of determination shows the extent to which the variables of capability, emotional intelligence, and integrity contribute to influencing audit quality. From the data processing results, the coefficient of determination r2.100% = 0.369.100% = 36.9% means that the contribution of the variables of capability, emotional intelligence, and integrity in influencing audit quality is 36.9%, while the remaining 63.1% is influenced by other variables.

4.2.2 Regression Line Equation

The regression line equation shows the relationship pattern between variables. In this study, the multiple linear regression line equation shows the relationship pattern between the variables of capability, emotional intelligence, and integrity towards quality.

Table 4.4
Regression coefficient

Coefficients[a]

Model		UnstandardizedCoefficients		Standardized Coefficients	t	Sig.
		B	Std.Error	Beta		
1	(Constant)	-.184	.475		-.387	.700
	kapabilitas	.578	.087	1.010	6.641	.000
	Kecerdasan emosional	.551	.083	1.069	6.604	.000
	integritas	.188	.068	.297	2.743	.007

a. Dependent Variable:kualitas audit

From the data analysis, the regression line equation is: Y = -0.184 + 0.578X1 + 0.551X2 + 0.188X3 + e. Based on this regression line equation, it can be said that if capability (X1) increases by 1 unit, audit quality (Y) will increase by 0.578 units, assuming that emotional intelligence and integrity remain constant. If emotional intelligence (X2) increases by one unit, audit quality (Y) will increase by 0.551 units, assuming that capability and integrity are constant. If integrity (X3) increases by one unit, audit quality (Y) will increase by 0.188 units, assuming that capability and emotional intelligence are constant.

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This regression model or regression line equation is appropriate, suitable, or a good fit, as can be seen from the F-test.

Table 4.5
Goodness of fit

Model		SumofSquares	df	MeanSquare	F	Sig.
1	Regression	2.697	3	.899	18.703	.000[b]
	Residual	4.615	96	.048		
	Total	7.312	99			

a. DependentVariable:kualitasaudit
b. Predictors:(Constant),kapabilitas,kecerdasanemosional,integritas

From the data analysis results for the F test, the significance value is 0.000 < 0.05, so it can be said that the regression model is a good fit.

4.2.3 Hypothesis Testin

Hypothesis testing is used to prove that the independent variables of capability (X1), emotional intelligence (X2), and integrity (X3) partially influence or contribute to audit quality. The hypotheses are as follows:

Hypothesis 1:
H0: Capability does not contribute to influencing audit quality.
H1: Capability contributes to influencing audit quality.
Hypothesis 2:
H0: Emotional intelligence does not contribute to influencing audit quality.
H1: Emotional intelligence contributes to influencing audit quality.
Hypothesis 3:
H0: Integrity does not contribute to influencing audit quality.
H1: Integrity contributes to influencing audit quality.

To test whether the independent variables of capability (X1), emotional intelligence (X2), and integrity (X3) contribute partially to influencing audit quality, a t-test was used. The testing criteria used a significance level of 5% ($\alpha = 0.05$), where if the significance value was < 0.05, H0 was rejected and H1 was accepted. Thus, each independent variable was said to contribute to the dependent variable if its significance value was below that limit. Based on the data analysis results presented in Table 4.4, it was found that the significance value for the auditor capability variable was 0.000 < 0.05, which means that H0 was rejected and H1 was accepted. In other words, capability contributes significantly to audit quality. This indicates that auditors who have high technical and professional abilities and are able to adapt dynamically to changes in the audit environment tend to produce more accurate and value-added audits. These findings are in line with previous literature studies showing that auditors with high capabilities are better able to detect misstatements and compile quality audit reports [29][30][7]. For the emotional intelligence variable, a significance value of 0.000 < 0.05 was obtained, which means that H0 is

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rejected and H1 is accepted. Thus, the emotional intelligence of auditors is proven to contribute significantly to audit quality. This means that auditors with the ability to understand, manage, and direct emotions positively are better able to maintain objectivity, communicate effectively with clients, and handle audit pressure well. This is in line with attribution theory, which places emotional intelligence as one of the internal factors of auditors that influence their performance. These results are consistent with findings that auditors with high emotional intelligence can significantly improve audit quality [33][31][32]. Furthermore, for the integrity variable, a significance value of 0.007 < 0.05 was obtained, which means that H0 is rejected and H1 is accepted. This shows that integrity also contributes significantly to audit quality. Auditors who uphold the values of honesty, responsibility, and moral courage in the face of external pressures will tend to maintain objectivity and produce credible audits. Based on attribution theory, integrity is an internal disposition of auditors that greatly influences professional decision-making. These results are supported by several studies that emphasize the importance of integrity in improving audit quality [35][37][38][36]. However, it should be noted that the influence of integrity can be contextual. Previous research shows that without systemic support for ethical values within an organization, the influence of integrity on audit quality can be weak or insignificant [39][40]. Overall, the results of this study reinforce the attribution theory-based framework, in which capability, emotional intelligence, and integrity as internal auditor factors significantly influence the quality of the audit results.

V. CONCLUSION, IMPLICATIONS, AND RECOMMENDATIONS

5.1 Conclusion

Based on the results of data analysis and hypothesis testing, this study concludes that the three independent variables, namely capability, emotional intelligence, and integrity, contribute significantly to influencing audit quality. Auditors who have adequate technical skills, are able to manage their emotions well, and uphold the values of integrity tend to produce higher quality, more objective, and more reliable audits. These findings support attribution theory, which states that an individual's internal characteristics can be a major determinant of professional performance. In this context, audit quality depends not only on technical procedures and standards, but also on the personal characteristics of the auditor.

However, this study has limitations, including a relatively limited number of respondents and a scope that is focused only on Jakarta. In addition, the variables in this study do not yet accommodate technological dimensions such as the use of Artificial Intelligence (AI), which is increasingly relevant in modern auditing practices. Therefore, further research is recommended to increase the number of respondents, expand the scope, and develop models that include digital technology-based variables.

5.2 Implications

Theoretical Implications:

This study supports attribution theory, which emphasizes the importance of internal factors in influencing professional behavior. The capabilities, emotional intelligence, and integrity of auditors were found to contribute significantly to audit quality. These results expand

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the understanding that audit quality is not only determined by technical aspects, but also influenced by the auditor's adaptive abilities and personal ethical values. These findings are consistent with previous studies that highlight the importance of technical skills, emotional stability, and moral integrity in producing credible audits, thereby improving audit quality.

Practical Implications:

For Public Accounting Firms (PAFs), the results of this study provide several important policy directions:

a. Investment in the development of audit technology, including the implementation of AI, to support audit efficiency without neglecting ethical and professional aspects.
b. Continuing professional development (CPD) that not only emphasizes technical aspects, but also strengthens soft skills such as emotional intelligence and communication.
c. Internalization of integrity values in the auditor's work culture, through consistently enforced codes of ethics, internal supervision, and integrity-based reward systems.
d. Improvement of governance and quality management systems within PAs so that auditors can work in a system that promotes accountability and professionalism.

By implementing the above measures, KAP can create a work environment that encourages comprehensive improvement in audit quality. In line with the findings (Nguyen et al., 2020), professional ethics training and integrity-based reward systems have been proven to improve the effectiveness of auditors in producing credible financial reports.

5.3 Recommendations

Further research is recommended to:

a. Use mixed-methods to explore aspects of auditor behavior in greater depth.
b. Include other variables such as digital competence, organizational culture, and professional ethics to enrich the analysis model.
c. Examine the influence of technology, particularly AI and big data, on the audit process and results in the current digital era.
d. Examine the moderating role of organizational ethical culture or internal control systems on the relationship between auditor integrity and audit quality.

With these developments, it is hoped that the research results will be more relevant to contemporary audit dynamics characterized by digital transformation and increasingly high integrity demands.

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