



## Literature Review on The Influence of Audit Fee, Auditor Competence, and Auditor Ethics on Audit Quality

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### ABSTRACT

This study aims to analyze the influence of audit fees, auditor competence, and auditor ethics on audit quality. Using a Systematic Literature Review (SLR) method, 50 relevant scientific articles were reviewed, and 21 studies were selected as the research sample. The results show that all three variables have a positive effect on audit quality. Proportional audit fees enhance auditor professionalism, strong competence improves audit accuracy, and ethical conduct reinforces auditor integrity and independence. This study concludes that high audit quality can only be achieved through a balance of economic, professional, and ethical aspects.

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## INTRODUCTION

Financial statements are very important in a company. Reliable and relevant financial statements that have received an unqualified opinion can be used as a reference for decisionmaking. This shows that a business's financial statements must be examined by a public accountant. To carry out the important role of auditors in examining financial statements, auditors must provide high-quality audit services (Primandini & Latrini, 2025). According to De Angelo (1981), audit quality refers to the auditor's skill and opportunity to identify and disclose significant problems in financial statements, such as material misstatements, presentation errors, or omissions.

Audit quality is a measure of how well an audit is conducted in accordance with relevant professional standards and how effective the audit is in detecting and reporting material misstatements in financial statements (Kodu & Meiden, 2024). Thus, it can be said that a quality audit can only be achieved if auditors are able to carry out their audits objectively, professionally, and in accordance with applicable standards. Good audit quality is also an important factor in maintaining public trust in the financial statements presented by companies.

In recent years, there have been many cases of poor quality financial statement audits, which have damaged the image of the public accounting

profession. One major case that attracted public attention was the case involving PricewaterhouseCoopers (PwC) in 2024 in the world of auditing. Chinese financial regulators imposed heavy fines and sanctions on PwC for conducting substandard audits of the financial statements of Evergrande Group, one of China's largest property companies experiencing a major financial crisis. The results of the authorities' investigation showed that PwC failed to detect material errors and bankruptcy risks that should have been revealed in the audit process (CNBC Indonesia, 2024).

Another case in Indonesia, the issue of competence and compliance with auditing standards, has also become a serious concern for regulators. One example is the suspension of Raynold Nainggolan's public accountant license by the Ministry of Finance of the Republic of Indonesia through the Financial Profession Development Center (PPPK) in 2025 for 24 months (<https://pppk.kemenkeu.go.id/>).

In addition, there is another phenomenon that highlights auditor ethics and independence in the implementation of audits occurring within the state auditor environment, namely the Supreme Audit Agency (BPK). There are allegations of the buying and selling of Unqualified Opinions (WTP) by unscrupulous BPK auditors to a number of local government agencies (Kumparan, 2024).

Based on existing cases, such as the PwC case, which revealed weaknesses in the competence of audit practitioners, the suspension of public accountant licenses, which confirmed violations of professional and ethical standards, and the alleged practice of buying and selling WTP opinions, which indicated financial incentive interference, it is very clear that audit quality is not only influenced by the technical capabilities of auditors, but also by moral integrity and the incentive structure inherent in the client-auditor relationship. Audit fees that are disproportionate or closely related to the client's interests can create economic dependence, which can affect the level of independence. Inadequate competence also reduces the auditor's ability to identify risks and material evidence, while ethical deviations open up opportunities for biased opinions and reduce the quality of audit reports.

One factor that affects audit quality is the amount of audit fees received by auditors from clients. The amount of audit fees is often associated with the level of independence and objectivity of auditors in carrying out their duties. According to Andi Rustam (2018 in Nathenia & Leonard, 2023), audit fees are the amount of service fees determined based on the level of assignment risk, the complexity of the services provided, the level of expertise required to perform the work, the cost structure of the public accounting firm, and other professional considerations.

In addition, auditor competence is also a factor that influences audit quality. In the public accounting profession, auditor competence reflects professional abilities that include knowledge, skills, and attitudes acquired

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through education, training, and work experience. This competence is the basis for auditors to carry out their duties of examination correctly, objectively, and in accordance with established professional standards (Mulyadi, 2009).

In addition to audit fees and auditor competence, auditor ethics can also influence audit quality. Auditor ethics are principles that auditors must use as a reference in carrying out their audit duties. The quality of auditors depends on the extent to which they comply with the code of ethics. The code of ethics is a norm that upholds truth, guides the profession, and maintains the behavior of auditors that must be obeyed (Widiya & Syofyan, 2020).

Through a Systematic Literature Review (SLR) approach, this study aims to comprehensively examine how audit fees, auditor competence, and auditor ethics affect audit quality. This study was conducted by reviewing various empirical and theoretical studies that have discussed the relationship between these three factors and audit quality.

The results of this study are expected to provide a deeper understanding of the factors that determine audit quality and serve as a reference for auditors, public accounting firms, and regulators in their efforts to improve the quality and integrity of the audit process. In addition, this study is expected to contribute to the development of accounting literature, particularly in expanding the study of determinants of audit quality in Indonesia.

This study offers several novelties and scientific contributions. First, unlike prior studies that predominantly employ empirical survey methods, this research adopts a Systematic Literature Review (SLR) approach to synthesize and critically evaluate recent empirical findings related to audit quality determinants. By systematically reviewing studies published between 2020 and 2025, this research provides an updated and comprehensive overview of the development of audit quality research in recent years.

Second, this study integrates economic factors (audit fee), professional capacity (auditor competence), and moral dimensions (auditor ethics) into a single analytical framework. Previous studies tend to examine these variables partially or independently, whereas this research highlights their interrelated roles in shaping audit quality.

Third, this study contributes to the accounting literature by identifying consistent patterns, dominant findings, and research gaps across prior studies, particularly in the Indonesian audit context. The findings are expected to serve as a reference for future researchers, practitioners, and regulators in designing policies and strategies aimed at improving audit quality.

## **THEORITICAL REVIEW Agency Theory**

The agency theory was proposed by Jensen and Meckling (1976), which explains the contractual relationship between the principal (company owner) and the agent (management). The principal grants authority to the agent to carry out the orders given, and the agent carries out the orders in order to make

decisions that are beneficial to the principal. Thus, the agent is obliged to provide services to the principal. This can be explained by the relationship between investors and managers. In this case, investors act as principals and grant authority to managers as agents who are instructed to manage the company.

Auditors are considered capable of bridging the information asymmetry between principals and agents in managing company funds. Auditors are tasked with overseeing management performance when fraud is suspected or when management is not acting in accordance with established rules. Auditors are also tasked with providing opinions on the fairness of financial reports prepared by management in order to analyze the risks that the company will face in terms of its survival (Fauziah & Yanthi, 2021).

### **Audit Quality**

Audit reports form the basis for stakeholders in making decisions, therefore auditors need to ensure that every audit result they compile has high- t audit quality. This action aims to prevent management from making wrong decisions, therefore auditors must be able to produce quality audits. Audit quality is the main parameter of the success of the audit process in ensuring the credibility of financial reports.

Yuriski and Kuntadi (2022) define audit quality as the probability that auditors will find and report material misstatements in a client's financial statements. According to Atmojo (2019) in Stanley and Pangaribuan (2023), audit quality includes the possibility that errors in the client's accounting system can be found when auditing the client's financial statements. A quality audit is reflected in the auditor's ability to detect and uncover violations committed by the client, as well as to present reports that are independent, reliable, and valuable to shareholders. According to Sormin and Rahayu (2020), the following indicators are used to measure audit quality: (1) Reporting all client errors, (2) Understanding the client's accounting information system, (3) Strong commitment to completing the audit quality, (4) Adhering to auditing principles and accounting principles in conducting field work, (5) Not blindly trusting the client's statements, (6) Exercising caution in decision-making.

### **Audit Fee**

The determination of audit fees is no less important when accepting an assignment, because auditors will certainly work to earn an adequate income (Stanley and Pangaribuan, 2023). According to Mulyadi (2010:63), audit fees are the remuneration received by a public accountant after carrying out their duties, namely by providing audit services. According to Agoes (2012) in Putriana et al (2022), audit fees can be defined as the amount of costs that depend on the risk of the assignment, the complexity of the services provided,

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the level of expertise required to perform the services, the cost structure of the relevant public accounting firm, and other professional considerations.

Higher audit fees are generally associated with improved audit quality, as the amount of the fee reflects a more optimal allocation of resources and time in the performance of the examination. Sufficient operating costs enable auditors to perform audit procedures thoroughly and in accordance with applicable professional standards. However, rational managers are unlikely to choose auditors with a high reputation and high fees if the company is in a difficult situation.

### **Auditor Competence**

According to McClelland (1973), competence is a fundamental characteristic possessed by individuals that can predict superior performance or contribute directly to a person's success in the work environment. Competence includes an adequate level of understanding and knowledge, enabling individuals to provide services or perform tasks effectively and judiciously. In addition, competence is also defined as a person's authority and ability to perform work in accordance with their position. Thus, the core of competence lies in an individual's capacity and authority to carry out their responsibilities within an organization, whether in the public or private sector (Iqbal, 2024). Auditor competency reflects professional ability in applying knowledge, skills, and experience to conduct audits effectively. Competent auditors are able to analyze financial reports, assess risks, and make decisions based on sufficient evidence. With high competency, auditors can produce audit reports that are objective, accurate, and in accordance with professional standards, thereby improving audit quality.

### **Auditor Ethics**

According to Bertens (2010 in Wahjuni et al. 2023), ethics is simply the science of what to do or the science of customs. According to Abdul Halim (2015 in Iqbal & Elis, 2024), the term profession comes from the Latin word *profess*, which means a statement or confession in public. Substantially, a profession is understood as a job that is carried out as a livelihood by relying on special expertise and skills, accompanied by a high moral commitment in its implementation. According to the Public Accountant Professional Standards (SPAP) SA Section 230 (IAPI, 2011), auditors have an obligation to conduct audits and prepare reports by applying professional expertise carefully and thoroughly. This provision emphasizes that the auditor's responsibility is not limited to the technical aspects of conducting an audit, but also includes ethical aspects, which require the application of the principles of prudence, integrity, and objectivity at every stage of the examination. Auditor ethics are moral guidelines that direct auditors to act independently, honestly, and objectively in carrying out their duties. By upholding the principles of integrity,

objectivity, and professionalism, auditors can maintain public trust and ensure that the quality of audit results is maintained.

## **RESEARCH METHODS**

The research method used in this article is Systematic Literature Review (SLR), which is an approach conducted by reviewing, identifying, and systematically mapping literature on previous research results relevant to the topic. This approach is qualitative because it focuses on in-depth analysis of theories, concepts, and previous research results related to audit fees, auditor competence, and auditor ethics in influencing audit quality.

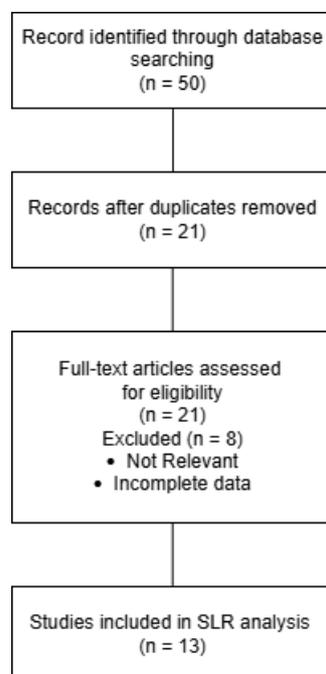
The data in this study is secondary data, obtained from various scientific sources such as national and international journal articles, textbooks, and research reports relevant to the topic. Literature searches were conducted through electronic databases such as Google Scholar, Garuda, and SINTA, using the keywords audit fees, auditor competence, auditor ethics, and audit quality. The criteria used included articles published between 2020 and 2025, written in Indonesian or English, and indexed at least in SINTA 1–5, Index Copernicus, or Scopus.

From the literature search results, 50 scientific articles were obtained, and after being selected based on topic relevance and data completeness, there were 21 articles that met the criteria to be used as samples in this study. Data analysis was carried out by, grouping the research results based on the main themes, namely the influence of audit fees, auditor competence, and auditor ethics on audit quality.

Each finding was then analyzed to identify patterns and correlations between research results, thereby providing a deeper understanding of the factors that influence audit quality. Through this SLR approach, the study is expected to provide a comprehensive picture of how audit fees, auditor competence, and auditor ethics influence the integrity, objectivity, and credibility of the audit process, as well as provide a basis for efforts to improve audit quality in the future.

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To enhance transparency and methodological rigor, this study adopts the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) framework in selecting and screening the literature. The prisma flow diagram



illustrates the stages of identification, screening, eligibility, and inclusion of articles used in this study.

#### PRISM MODELS

The literature search initially identified 50 articles from databases such as Google Scholar, Garuda, and SINTA. After removing duplicate records and screening titles and abstracts for relevance, 21 articles remained. Further eligibility assessment based on publication period, indexing criteria, and data completeness resulted in 13 articles included in the final analysis.

### RESEARCH RESULTS AND DISCUSSION

The positive relationship between audit fees and audit quality identified in most reviewed studies indicates that audit fees do not merely represent compensation but also reflect the allocation of audit effort and professional judgment. Higher audit fees allow auditors to allocate sufficient time, deploy experienced personnel, and apply more extensive audit procedures.

However, several studies also imply a potential trade-off between audit fees and auditor independence, particularly when auditors become economically dependent on specific clients. This finding supports agency theory, which suggests that excessive economic bonding may impair objectivity. Therefore, the effect of audit fees on audit quality is conditional, depending on whether professional ethics and regulatory oversight are effectively enforced.

Audit fee are the remuneration received by auditors for performing financial statement audits. The amount of audit fees is usually adjusted to the level of risk, difficulty, and time required to complete the audit process. In the context of auditor professionalism, audit fees are an important aspect because they are related to the independence and objectivity of auditors in providing opinions. Inappropriate determination of audit fees has the potential to create conflicts of interest between auditors and clients. On the other hand, audit fees that are commensurate with the auditor's workload and responsibilities can support a more comprehensive and professional audit. Thus, audit fees can be seen as an important factor that reflects the relationship between the auditor and the client, while also influencing the quality of the audit results. Research conducted by Wahjuny et al. (2023) and Primandini & Latrini (2025) shows that audit fees have a positive effect on audit quality. The results of this study explain that the amount of audit fees received by auditors can increase their responsibility, accuracy, and work motivation in carrying out the audit process. This is in line with the research by Fauziah & Yanthi (2021); Lailatul & Yanthi (2021); and Wijaya et al. (2021), which also states that audit fees have a significant effect on audit quality. The higher the audit fee received in proportion to the level of audit risk, the more likely auditors are to perform their duties more professionally and objectively, resulting in better and more reliable audit reports.

The consistent positive influence of auditor competence on audit quality across the reviewed studies suggests that competence functions as a foundational prerequisite rather than a moderating factor. Competent auditors are not only better at detecting material misstatements but also more capable of exercising professional skepticism. This indicates that regulatory efforts focusing solely on independence without strengthening auditor competence may not be sufficient to improve audit quality.

Auditor competence describes the professional abilities possessed by auditors in carrying out audit procedures in accordance with applicable standards. This competence includes an understanding of accounting principles, technical expertise, analytical skills, and experience in handling various audit cases. Auditors with high competence will be better able to identify material misstatements and evaluate audit evidence objectively. Conversely, auditors with low competency levels are at risk of making errors in risk assessment and in performing substantive testing. Therefore, competency is a fundamental aspect that determines the reliability of audit reports and the level of confidence of financial statement users in the results of the examination. Research conducted by Novan et al. (2025); Wahjuny et al. (2023); and Iqbal & Elis (2024) shows that auditor competence has a positive and significant effect on audit quality. The results of this study explain that the higher the level of knowledge, technical ability, and experience possessed by auditors, the better the audit results produced. In line with, research

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conducted by Eka & Syamsu (2022); Ayustina & Srimindarti (2024); and Fauziah & Yanthi (2021) also found similar results, namely that adequate competence enables auditors to carry out examinations more carefully, objectively, and in accordance with audit standards, thereby improving the quality of the audit results.

Auditor ethics emerge as a critical safeguard mechanism that mitigates the negative effects of economic pressure and time constraints. Ethical commitment enables auditors to maintain objectivity even when audit fees or client pressure increase. This finding reinforces the argument that ethical standards should not be treated as symbolic compliance but as an operational element embedded in audit practice.

Auditor ethics are moral and professional principles that guide behavior in carrying out audit duties. Values such as integrity, objectivity, independence, and confidentiality are the basis for maintaining public trust in the public accounting profession. The application of good ethics encourages auditors to remain honest and fair in their assessments, even when faced with external pressures or client interests. Conversely, when auditors disregard ethical principles, audit quality can decline because decisions are no longer based on professional standards but on personal considerations or economic pressures. Thus, professional ethics play an important role in shaping responsible auditor behavior and ensuring reliable audit results. Research conducted by Yuliana & Erma (2025); Wahjuny et al. (2023); and Wasiah & Wahyuningsih (2024) shows that auditor ethics have a positive and significant effect on audit quality. The results of this study explain that auditors who uphold the values of integrity, objectivity, and independence will be better able to produce reliable audits and increase public trust in financial reports. Research by Bernadenta (2020) and Suhariadi & Arif (2022) also supports similar results, namely that consistent application of professional ethics can strengthen the responsibility and professionalism of auditors in providing audit opinions that are in accordance with the facts in the field.

## **CONCLUSION**

Based on the results of the literature review, it can be concluded that audit fees, auditor competence, and auditor ethics play an important role in improving audit quality. Audit fees that are set appropriately for the level of risk and complexity of the audit can encourage auditors to work more professionally and thoroughly, resulting in reliable audit reports, which in turn can improve audit quality. Determining reasonable fees also strengthens auditor independence, as it reduces the potential for conflicts of interest between auditors and clients.

In addition, auditor competence is a major factor that determines the reliability of audit results. Auditors who have adequate technical skills, experience, and knowledge will be more careful in detecting material misstatements and assessing audit evidence objectively. High competence

reflects the professionalism of auditors in carrying out audit procedures in accordance with standards, thereby increasing public confidence in audit results.

Furthermore, auditor ethics have also been proven to have a significant effect on audit quality. The application of the principles of integrity, objectivity, independence, and professional responsibility is the main foundation for maintaining public trust in the public accounting profession. Auditors who uphold professional ethical values will be able to maintain honesty and objectivity even when faced with external pressures, so that the audit results produced are reliable and valuable to stakeholders.

Thus, through a Systematic Literature Review (SLR) approach, this study confirms that improving audit quality cannot be separated from the balance between economic aspects (audit fees), professional capabilities (auditor competence), and morality (auditor ethics). These three factors complement each other in forming the integrity of the audit process and ensuring credible, independent, and useful audit results for users of financial statements.

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