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The Influence of Expertise, Audit Experience, Ethics, and Knowledge of Accounting and Auditing on the Accuracy of Audit Opinion Giving

Jihan Rahmawati*, Dian Puji Puspita Sari, Nur Fitriana
Universitas Muhammadiyah Riau, Indonesia
Email: 210301078@student.umri.ac.id*, rahmaaqati@gmail.com

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ABSTRACT

Background: The accuracy of audit opinions is a critical element in maintaining the credibility of financial reporting and ensuring stakeholder trust. Various individual auditor characteristics such as expertise, audit experience, ethics, and accounting and auditing knowledge are assumed to influence the quality and accuracy of audit judgments.
Objective: This study aims to determine the effect of expertise, audit experience, ethics, and accounting and auditing knowledge on the accuracy of audit opinions.
Methods: This research applies a quantitative approach using primary data collected through questionnaires. The sample consisted of 61 auditors selected using the census method. Data were analyzed using descriptive statistics and multiple linear regression analysis.
Results: The findings show that expertise does not significantly affect the accuracy of audit opinions. However, audit experience, ethics, and accounting and auditing knowledge have significant effects on the accuracy of audit opinions.
Conclusion: The study concludes that audit experience, ethics, and accounting and auditing knowledge play important roles in improving the accuracy of audit opinions, while expertise alone is not sufficient to influence audit opinion accuracy. These findings highlight the importance of practical experience and ethical competence in strengthening audit quality.

INTRODUCTION

An audit opinion is an accountant's opinion on a company's audited annual financial statements (Crucean, 2019; Djoko & Yanti, 2019; Dmytrenko, 2019; Istrate, 2018; Robu & Robu, 2015; Utami et al., 2020). The auditor is an independent party in the examination of the financial statements they audit (Ardillah & Chandra, 2022; Hamza & Damak-Ayadi, 2023; Nugroho, 2022; Nurbaiti & Elisabet, 2023; Yousefi Nejad et al., 2024). The Public Accounting Professional Standards (SPAP) require a report to be prepared whenever a public accounting firm is involved in financial reporting.

Expertise is one of the factors influencing the audit of a company's financial statements. Reliability, in the form of expertise gained through formal education and experience in a specific field, ultimately allows an auditor to gain a more comprehensive understanding of all issues (Mahmuda & Nurmala, 2020). Research conducted by Muhammad (2024) suggests that audit experience is a key factor in auditors' understanding,

enabling them to better interpret errors in financial statements logically and rationally, and to group them based on the audit objectives and the appropriate accounting system structure. An auditor with sufficient experience in performing audit tasks, and able to review these issues over time and during the audit, will likely receive a significant amount of total assignments. Similarly, Siagian (2025) emphasizes the importance of professional ethics, stating that adherence to ethical standards ensures objectivity and integrity in audit judgments. While these studies underline the importance of individual characteristics, there is a need to explore how all these factors combine to affect audit opinion accuracy in the context of Indonesian public accounting firms (Kristanto & Cao, 2025; Nugrahanti et al., 2026; Rajagukguk & Harnovinsah, 2024; Ritonga, 2025).

Public accountants are governed by a code of professional ethics known as the Indonesian Code of Ethics for Accountants in carrying out their profession. Article 1, paragraph (2), of the Indonesian Code of Ethics for Accountants states that each member must maintain integrity, objectivity, and competence in carrying out their duties (THIO, 2025).

An auditor is required to possess knowledge of accounting and auditing. Knowledge is an individual characteristic that influences an expert's decision-making ability. Auditing knowledge can also be gained through hours spent on assignments conducting audits in the field. An auditor must undergo sufficient technical education and training in accounting practices and auditing techniques to be able to perform audit duties properly and accurately (Siagian, 2025). Accuracy in providing an auditor's opinion means that the opinion provided must be unqualified. The auditor's opinion must be precise and accurate, as this also relates to public trust in the accounting profession (Saraswati, 2023).

The urgency of this research stems from the growing need for more reliable and transparent audit practices, particularly in Indonesia's rapidly developing financial sector. As stakeholders demand higher standards of financial reporting, auditors' ability to provide accurate opinions becomes even more critical. However, many auditors in Indonesia continue to face challenges, such as limited expertise in certain areas and varying levels of experience, which may compromise the quality of their audit judgments.

This study offers novelty by integrating multiple factors—expertise, audit experience, ethics, and accounting knowledge—into a comprehensive model that assesses their collective impact on audit opinion accuracy. While prior studies have investigated individual factors, few have examined how these characteristics work together in a local context such as Indonesia, where regulatory and professional standards may differ from global norms. This research, therefore, fills an important gap in the existing literature.

The primary objective of this study is to determine the extent to which expertise, audit experience, ethics, and accounting knowledge influence the accuracy of audit opinions provided by auditors in Indonesian public accounting firms. The findings will contribute to the understanding of the factors that strengthen the reliability of audit judgments, offering practical insights into how auditors can enhance their decision-making processes. This research benefits accounting professionals and policymakers by providing evidence-based recommendations for improving the accuracy of audit opinions. It can also assist in the design of more effective auditor training programs, ensuring that auditors acquire the necessary skills and ethical competence to meet the growing demands of the profession.

Furthermore, the study's implications extend beyond individual firms, influencing public trust in financial reporting and the broader regulatory framework in Indonesia.

METHOD

This study used a quantitative approach with a causal design. The study population includes all auditors working at Public Accounting Firms (KAP) in Pekanbaru City and some in Padang, with a sampling technique using total sampling. Data were collected through two methods: direct distribution of questionnaires to 11 Public Accounting Firms (KAP) in Pekanbaru, and email surveys sent to 1 Public Accounting Firm (KAP) in Padang. Data were analyzed using descriptive statistics to describe the characteristics of the data. Hypothesis testing was carried out using multiple linear regression analysis.

RESULTS AND DISCUSSION

This study was conducted on auditors working in Public Accounting Firms (KAP) located in Pekanbaru and Padang, which include 11 Public Accounting Firms (KAP) in Pekanbaru and 1 Public Accounting Firm (KAP) in Padang. Auditors who participated in this study included junior auditors, senior auditors, supervisors, managers, IT auditors, and partners located in Public Accounting Firms in Indonesia. Data collection in this study was carried out through direct and email distribution of questionnaires. This direct distribution was by directly visiting 11 Public Accounting Firms in Pekanbaru, while distribution via email was by sending a message via email to 1 Public Accounting Firm located in Padang. The licensing process, distribution, and collection of questionnaires were carried out from December 2, 2025, to December 19, 2025.

Data analysis

Descriptive Analysis

Table 1. Descriptive Analysis

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Standard Deviation
X1	61	19	25	22.1967	1.98175
X2	61	16	25	22.6885	2.39124
X3	61	75	139	94.9180	8.98943
X4	61	42	60	54.2459	4.67139
Y	61	50	70	62.8689	4.90060
Valid N(listwise)	61				

Source: Processed Data 2025

Based on Table 1, the descriptive statistical results of the variables in this study can be explained as follows:

1. Expertise (X1)
   The Expertise Variable (X1) has a minimum value of 19, a maximum value of 25, a *mean value* of 22.1967 and a standard deviation value of 1.98175.
2. Audit Experience (X2)

Audit Experience variable ($_{X2}$) has a minimum value of 16, a maximum value of 25, a *mean value* of 22.6885 and a standard deviation value of 2.39124.

3. Ethics (X3)
   The Ethics variable (X3) has a minimum value of 75, a maximum value of 139, a *mean value* of 94.9180 and a standard deviation value of 8.98943.
4. Accounting and Auditing Knowledge (X4)
   The Accounting and Auditing Knowledge variable (X4) has a minimum value of 42, a maximum value of 60, a *mean value* of 54.2459 and a standard deviation value of 4.67139.
5. Accuracy of Audit Opinion (Y)
   The variable Accuracy of Audit Opinion (Y) has a minimum value of 50, a maximum value of 70, a *mean value* of 62.8689 and a standard deviation value of 4.90060.

Data Quality Test

Validity Test s

Table 2. Expertise Validity Test

No	Item	*Pearson Correlation (r count)*	Correlation Coefficient (r table)	Note
1	X1.1	0.798	0.252	Valid
2	X1.2	0.818	0.252	Valid
3	X1.3	0.727	0.252	Valid
4	X1.4	0.765	0.252	Valid
5	X1.5	0.789	0.252	Valid

Source: Researcher Processed Data, 2025

Table 3. Audit Experience Validity Test

No	Item	*Pearson Correlation (r count)*	Correlation Coefficient (r table)	Note
1	X2.1	0.786	0.252	Valid
2	X2.2	0.772	0.252	Valid
3	X2.3	0.847	0.252	Valid
4	X2.4	0.724	0.252	Valid
5	X2.5	0.759	0.252	Valid

Source: Researcher Processed Data, 2025

Table 4. Ethical Validity Test

No	Item	*Pearson Correlation (r count)*	Correlation Coefficient (r table)	Note
1	X3.1	0.555	0.252	Valid
2	X3.2	0.588	0.252	Valid
3	X3.3	0.441	0.252	Valid
4	X3.4	0.519	0.252	Valid

5	X3.5	0.554	0.252	Valid
6	X3.6	0.500	0.252	Valid
7	X3.7	0.670	0.252	Valid
8	X3.8	0.762	0.252	Valid
9	X3.9	0.593	0.252	Valid
10	X3.10	0.536	0.252	Valid
11	X3.11	0.412	0.252	Valid
12	X3.12	0.487	0.252	Valid
13	X3.13	0.523	0.252	Valid
14	X3.14	0.527	0.252	Valid
15	X3.15	0.291	0.252	Valid
16	X3.16	0.554	0.252	Valid
17	X3.17	0.653	0.252	Valid
18	X3.18	0.583	0.252	Valid
19	X3.19	0.564	0.252	Valid
20	X3.20	0.501	0.252	Valid
21	X3.21	0.491	0.252	Valid

Source: Researcher Processed Data, 2025

Table 5. Accounting and Auditing Knowledge Validity Test

No	Item	*Pearson Correlation (r count)*	Correlation Coefficient (r table)	Note
1	X4.1	0.830	0.252	Valid
2	X4.2	0.839	0.252	Valid
3	X4.3	0.808	0.252	Valid
4	X4.4	0.822	0.252	Valid
5	X4.5	0.655	0.252	Valid
6	X4.6	0.667	0.252	Valid
7	X4.7	0.582	0.252	Valid
8	X4.8	0.477	0.252	Valid
9	X4.9	0.638	0.252	Valid
10	X4.10	0.612	0.252	Valid
11	X4.11	0.610	0.252	Valid
12	X4.12	0.710	0.252	Valid

Source: Researcher Processed Data, 2025

Table 6. Validity Test of the Accuracy of Audit Opinion

No	Item	*Pearson Correlation (r count)*	Correlation Coefficient (r table)	Note
1	Y.1	0.698	0.252	Valid
2	Y.2	0.503	0.252	Valid
3	Y.3	0.679	0.252	Valid
4	Y.4	0.502	0.252	Valid
5	Y.5	0.429	0.252	Valid
6	Y.6	0.662	0.252	Valid

7	Y.7	0.646	0.252	Valid
8	Y.8	0.630	0.252	Valid
9	Y.9	0.612	0.252	Valid
10	Y.10	0.533	0.252	Valid
11	Y.11	0.641	0.252	Valid
12	Y.12	0.618	0.252	Valid
13	Y.13	0.670	0.252	Valid
14	Y.14	0.639	0.252	Valid

Source: Researcher Processed Data, 2025

Reliability Test

Table 7. Reliability Test Results

Variables	*Cronbach's Alpha*	Description
Expertise	0.838	Reliable
Audit Experience	0.861	Reliable
Ethics	0.865	Reliable
Accounting and Auditing Knowledge	0.899	Reliable
Accuracy of Audit Opinion	0.821	Reliable

Source: Researcher Processed Data, 2025

Classical Assumption Test

Normality Test

Table 8. Normality Test

		Unstandardized Residual
N		61
Normal Parametersa,b	Mean	0.0000000
	Standard Deviation	3.10146895
Most Extreme Differences	Absolute	0.101
	Positive	0.061
	Negative	-0.101
Test Statistics		0.101
Asymp.Sig (2-tailed)		0.197

a. Test distribution is Normal
b. Calculated from data
c. Lilliefors Significance Correction
Source: Researcher Processed Data, 2025

Multicollinearity Test

Table 9. Multicollinearity Test

Coefficients

Model	Unstandardized Coefficient B	Unstandardized Coefficient Std Error	Standardized Coefficients Beta	t	Sig	Collinearity Statistics Tolerance	Collinearity Statistics VIF
(Constant)	16.580	5,977		2.774	0.008		
Expertise	-0.398	0.265	-0.190	-1.502	0.139	0.447	2,238
Audit Experience	-0.480	0.191	-0.264	-2.515	0.015	0.650	1,539
Ethics	0.514	0.112	0.703	4.592	<0.001	0.305	3,277
Accounting and Auditing Knowledge	0.320	0.159	0.316	2,010	0.049	0.290	3,447

a. Dependent Variable of Audit Opinion Accuracy
Source: Researcher Processed Data (2025)

Heteroscedasticity Test

Table 10. Heteroscedasticity Test

Coefficients					
		Unstandardized Coefficient	Standardized Coefficients	t	Sig
Model	**B**	Std Error	Beta		
(Constant)	-1.609	3,354		-0.480	0.633
Expertise	-0.037	0.149	-0.048	-0.249	0.804
Audit Experience	-0.054	0.107	-0.080	0.499	0.619
Ethics	0.127	0.063	0.472	2.026	0.047
Accounting and Auditing Knowledge	-0.109	0.089	-0.291	-1,219	0.228

a. Dependent Variable Abs_RES
Source: Researcher Processed Data (2025)

Multiple Linear Regression Test

Table 11. Multiple Linear Regression Test

Coefficients					
		Unstandardized Coefficient	**Standardized Coefficients**	**t**	**Sig**
Model	**B**	**Std Error**	**Beta**		
(Constant)	16.580	5,977		2.774	0.008
Expertise	-0.398	0.265	-0.190	-1.502	0.139
Audit Experience	-0.480	0.191	-0.264	-2.515	0.015

Ethics	0.514	0.112	0.703	4.592	<0.001
Accounting and Auditing Knowledge	0.320	0.159	0.316	2,010	0.049

a. Dependent Variable: Accuracy of Audit Opinion
Source: Researcher Processed Data (2025)

Hypothesis Testing

Implementation of hypothesis testing with determination analysis, as well as partial regression coefficient significance testing (*t-test*).

Partial Test (*t-Test*)

The *t-test* is used to determine whether each independent variable partially and significantly affects the dependent variable.

Table 12. Partial Test (*t-Test*)

Coefficients					
		Unstandardized Coefficient	**Standardized Coefficients**	**t**	**Sig**
Model	**B**	**Std Error**	**Beta**		
(Constant)	16.580	5,977		2.774	0.008
Expertise	-0.398	0.265	-0.190	-1.502	0.139
Audit Experience	-0.480	0.191	-0.264	-2.515	0.015
Ethics	0.514	0.112	0.703	4.592	<0.001
Accounting and Auditing Knowledge	0.320	0.159	0.316	2,010	0.049

a. Dependent Variable: Accuracy of Audit Opinion
Source: Researcher Processed Data (2025)

Coefficient of Determination

Based on the analysis results, the coefficient of determination is obtained as follows:

Table 13. Coefficient of Determination Test

Model	**R**	**R Square**	**Adjusted R Square**	**Standard Error of the Estimate**
1	0.774	0.599	0.571	3.210

a. Predictors: (Constant), accounting and auditing knowledge, audit experience, expertise, ethics
b. Dependent Variable: Accuracy of audit opinion provision
Source: Researcher Processed Data (2025)

The Influence of Expertise on the Accuracy of Audit Opinions

Based on the results of data processing, the calculated t for the expertise variable (X1) is -1.502, smaller than the t table of 2.003 with a sig value of 0.139 > 0.05. This means that the Expertise variable partially does not have a significant effect on the variable of accuracy of audit opinion provision. Based on these criteria, the decision is that H_0 is not rejected.

The Influence of Audit Experience on the Accuracy of Audit Opinions

Based on the results of data processing, the calculated t for the audit experience variable (X2) is -2.515, smaller than the t table of 2.003 with a sig value of 0.015 < 0.05. This means that the Audit Experience variable partially has a negative and significant effect on the variable of accuracy of audit opinion provision. Based on these criteria, H_1 is accepted.

The Influence of Ethics on the Accuracy of Audit Opinions

Based on the results of data processing, the calculated t for the ethics variable (X3) is 4.592, which is greater than the t table of 2.003 with a sig value of <0.001 ($p < 0.05$). This means that the Ethics variable partially has a positive and significant effect on the variable of accuracy in providing audit opinions. Based on these criteria, H_1 is accepted.

The Influence of Accounting and Auditing Knowledge on the Accuracy of Audit Opinions

Based on the results of data processing, the calculated t for the accounting and auditing knowledge variable (X4) is 2.010, which is greater than the t table of 2.003 with a sig value of 0.049 < 0.05. This means that the Accounting and Auditing Knowledge variable has a partial positive and significant effect on the variable of accuracy in providing audit opinions. Based on these criteria, H_1 is accepted.

CONCLUSION

The study concluded that audit experience, ethics, and accounting and auditing knowledge significantly influence the accuracy of audit opinions, while expertise alone did not demonstrate a notable effect. This highlights the importance of practical experience and ethical competence in strengthening the quality of audit judgments. The findings underscore that, although technical expertise is vital, auditors' experience and ethical values play a more crucial role in enhancing the precision of their opinions on financial statements. However, several limitations should be addressed in future studies. It would be valuable to explore the impact of other factors, such as technological advancements in auditing tools and the influence of organizational culture, on audit opinion accuracy. A broader sample of auditors across various regions and industries could provide a more comprehensive understanding of the variables affecting audit judgment quality. Future research could also investigate the interaction between technological tools, like audit software, and auditors' expertise, ethics, and experience, to understand how technological advancements can complement human judgment in the auditing process. Additionally, exploring the role of organizational culture within public accounting firms and how it affects the ethical decision-making and professional development of auditors would be insightful. A comparative study between auditors in different countries, particularly with varying regulatory environments, could also shed light on how local factors influence audit practices and opinion accuracy.

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