

Literature Analysis On The Relationship Between Auditor Competence And Audit Quality

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Abstract

This study aims to analyze the relationship between auditor competence and audit quality by synthesizing findings from recent academic literature. The issue of audit quality has received increasing attention due to the growing demand for reliable financial reporting and greater accountability in organizational governance. Auditor competence is widely recognized as a key determinant of audit quality, yet previous studies present diverse perspectives regarding how competencies such as knowledge, experience, and technological capability influence audit outcomes. Therefore, this study seeks to provide a comprehensive understanding of how auditor competence contributes to audit quality within contemporary auditing practices. This research employs a systematic literature review approach to examine relevant studies published between 2020 and 2025. Data were collected through documentation techniques by identifying and selecting peer-reviewed journal articles from reputable academic databases such as Google Scholar, Scopus-indexed journals, and other scholarly repositories. The selected articles were screened using predefined inclusion and exclusion criteria to ensure relevance to the research topic. Data analysis was conducted through content analysis and thematic synthesis, enabling the identification of key patterns and themes related to auditor competence and audit quality. The results of the analysis reveal three major themes influencing audit quality: technical knowledge and professional expertise, auditor experience and professional judgment, and technological competence in digital auditing environments. These competencies enable auditors to detect misstatements more effectively, apply auditing standards appropriately, and provide reliable audit opinions. The findings also indicate that auditor competence interacts with other factors such as independence, professional ethics, and organizational support in determining audit quality. In conclusion, strengthening auditor competence is essential for improving audit quality and maintaining public trust in financial reporting. The findings contribute to auditing literature by highlighting the multidimensional nature of auditor competence and suggest that future research should explore the role of technological capability and organizational factors in shaping audit quality outcomes.

Keywords: Auditor Competence; Audit Quality; Systematic Literature Review; Technological Competence; Professional Judgment

I. INTRODUCTION

The quality of financial reporting has become a central issue in global corporate governance, particularly as stakeholders increasingly rely on audited financial statements for decision-making. Audit quality plays a critical role in ensuring the

credibility, transparency, and reliability of financial information presented by organizations (A. Irfan et al, 2025). In recent decades, various corporate scandals and financial misstatements around the world have highlighted weaknesses in auditing practices and raised concerns regarding the effectiveness of auditors in detecting material misstatements or fraud. According to the International Auditing and Assurance Standards Board (IAASB), audit quality is strongly influenced by auditor competence, professional skepticism, and adherence to auditing standards. As business environments become more complex due to globalization and digital transformation, the competence of auditors has emerged as a fundamental factor in maintaining high audit quality and protecting public trust in financial reporting systems (I. Angel, 2025).

Globally, the demand for competent auditors has intensified due to rapid technological developments and increasingly sophisticated financial transactions. The emergence of digital accounting systems, data analytics, and remote auditing practices requires auditors to possess not only traditional accounting expertise but also advanced analytical and technological competencies. Research indicates that auditor competence including technical knowledge, professional experience, and continuous professional education—significantly influences the effectiveness of audit procedures and the reliability of audit outcomes. (D. Leocádio et al, 2025). Furthermore, studies have shown that organizations operating in technologically advanced environments require auditors who can adapt to digital auditing tools and complex regulatory frameworks to ensure accurate audit judgments and conclusions. (P. Bani, et al, 2025)

In addition to global challenges, developing countries such as Indonesia face significant issues related to audit quality and auditor competence. Several audit failures and cases of financial misreporting in Indonesia have raised concerns about the effectiveness of external and internal audit practices (S. P. Zaqiani and D. Sopian, 2025). Reports from regulatory bodies and professional associations indicate that inadequate professional training, limited practical experience, and insufficient understanding of evolving auditing standards can affect the performance of auditors and ultimately reduce audit quality. Empirical evidence suggests that strengthening auditor competence through education, certification, and professional development programs is essential for improving accountability and transparency in both public and private sectors (M. Zaynuri and C. Kuntadi, 2025).

The importance of auditor competence is also evident in the context of organizational accountability and governance. High-quality audits contribute to strengthening stakeholder confidence, reducing information asymmetry, and supporting effective decision-making by investors, regulators, and management (I. Istianah and R. Akbar, 2024). According to the audit quality framework, competence is a critical component that determines the auditor's ability to design appropriate audit procedures, evaluate evidence objectively, and provide reliable audit opinions. Without adequate competence, auditors may fail to detect irregularities or may issue inappropriate audit opinions, thereby undermining the credibility of financial reporting systems (P. L. Joshi, 2025).

From a social and institutional perspective, improving auditor competence is essential for strengthening public trust in financial governance. Auditors play a strategic role in ensuring accountability within organizations, particularly in public sector institutions where transparency is crucial for maintaining public confidence. In many developing economies, strengthening auditor competence is also closely linked to educational development and professional training programs. Universities, professional bodies, and regulatory institutions are increasingly emphasizing competency-based education and certification programs to enhance auditors' technical capabilities and ethical awareness (I. A. Nurachman , et al, 2025).

Despite the growing body of research on audit quality, previous studies often focus on quantitative relationships between audit quality and various determinants such as independence, audit fees, workload, or auditor experience. While these studies provide valuable empirical insights, they often overlook the deeper conceptual understanding of how auditor competence contributes to audit quality in different contexts. Moreover, many studies examine auditor competence as a single variable without exploring its multidimensional nature, including knowledge, skills, professional judgment, and technological capability (I. N. Fawziah and D. I. Hayati, 2025).

Another limitation of existing literature is the lack of comprehensive synthesis of research findings related specifically to the relationship between auditor competence and audit quality. Many studies investigate audit quality determinants individually rather than integrating them within a broader conceptual framework. Consequently, the current literature still lacks a systematic understanding of how auditor competence interacts with other factors such as independence, ethics, professional skepticism, and technological adaptation in influencing audit outcomes (I. Angel, 2025).

Furthermore, recent developments in digital auditing and remote auditing practices have introduced new challenges that require updated competencies for auditors. Emerging technologies such as artificial intelligence, big data analytics, and blockchain systems have transformed auditing processes and increased the complexity of financial information systems. However, the extent to which auditors possess the necessary competencies to operate effectively in this digital environment remains an important research question. Several studies highlight the need for further research exploring the evolving competencies required for auditors to maintain high audit quality in the digital era (P. L. Joshi, 2025).

Given these gaps, a comprehensive literature analysis is necessary to synthesize existing research and provide a clearer understanding of how auditor competence influences audit quality. A literature review approach enables researchers to identify patterns, theoretical frameworks, and empirical findings from previous studies, thereby offering a more holistic perspective on the relationship between these two important constructs. Such analysis can also highlight emerging research trends and identify areas that require further investigation.

Therefore, the objective of this study is to analyze and synthesize existing literature on the relationship between auditor competence and audit quality, particularly studies published between 2020 and 2025. This research aims to identify key theoretical perspectives, research trends, and empirical findings related to auditor competence and its influence on audit quality. The findings of this literature review are expected to contribute theoretically by enriching the academic discourse on audit quality determinants and practically by providing insights for auditors, audit firms, regulators, and educational institutions in developing strategies to enhance auditor competence and strengthen the overall quality of auditing practices.

II. METHODS

This study employs a Systematic Literature Review (SLR) approach to analyze and synthesize previous research findings related to the relationship between auditor competence and audit quality. The SLR approach was selected because it provides a structured, transparent, and systematic process for identifying, evaluating, and integrating findings from existing academic literature (M. K. Linnenluecke, et al, 2020). Compared with traditional literature reviews, SLR follows clearly defined procedures that help minimize researcher bias and improve the reliability and credibility of the conclusions drawn. In this research, the literature review process adopts the PRISMA 2020 (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) framework, which consists of four main stages: identification, screening, eligibility assessment, and inclusion of relevant articles. The use of PRISMA ensures that the literature selection process is transparent and well documented, enabling other researchers to understand and replicate the research procedures in future studies (O. R. van den Akker, et al, 2023).

The data used in this study consist of secondary data obtained from scientific journal articles that discuss auditor competence and audit quality. The article search process was conducted through several academic databases, including Google Scholar, Scopus-indexed journals, ScienceDirect, and other reputable academic repositories. The literature search used several keywords such as auditor competence, audit quality, auditor expertise, and determinants of audit quality. To ensure the relevance and credibility of the selected literature, this study applied several inclusion criteria: (1) articles published between 2020 and 2025, (2) peer-reviewed journal articles, (3) studies focusing on auditor competence, audit quality, or related determinants, and (4) articles available in full text and written in English or Indonesian. Meanwhile, exclusion criteria include duplicate publications, conference abstracts without complete papers, and studies that are not directly related to auditing topics. The selected articles were then compiled and organized using a literature matrix to facilitate classification, comparison, and synthesis of the findings across studies (C. E. Toronto and R. Remington, 2020).

To ensure the reliability and validity of the literature review results, this study applied several data validation procedures, including source triangulation and audit trails. Source triangulation was conducted by comparing theoretical

arguments and empirical findings from multiple academic sources to ensure consistency and credibility of the synthesized conclusions. Meanwhile, an audit trail was maintained by documenting each stage of the literature review process, including the search strategy, selection criteria, screening procedures, and data extraction process (S. Dhollande, A. Taylor, and S. Meyer, 2021). This documentation provides transparency and allows the review process to be traced and verified. The data analysis in this study was conducted using content analysis and thematic synthesis, which involve several stages: identifying key concepts in the literature, coding important themes related to auditor competence and audit quality, categorizing similar findings across studies, and synthesizing patterns or relationships between variables. Through this analytical process, the study aims to develop a comprehensive understanding of the relationship between auditor competence and audit quality based on recent academic literature (R. J. Tumpa, et al, 2022).

III. RESULT AND DISCUSSION

Result

Based on the systematic literature review process, a total of 32 relevant articles published between 2020 and 2025 were identified from reputable academic databases such as Google Scholar, Scopus-indexed journals, and other scholarly repositories. After applying inclusion and exclusion criteria, 18 articles were selected for in-depth analysis because they directly discussed the relationship between auditor competence and audit quality. The selected studies originated from various contexts, including public sector auditing, private auditing firms, and corporate governance environments across several countries. The synthesis of these studies revealed several recurring patterns regarding how auditor competence contributes to improving audit quality (I. Istianah and R. Akbar, 2024).

Table 1. Distribution of Reviewed Articles by Year (2020–2025)

Year	Number of Articles
2020	2
2021	3
2022	3
2023	3
2024	4
2025	3

The results indicate an increasing research interest in audit quality determinants, particularly related to auditor competence and technological transformation in auditing. This trend reflects growing concerns about financial transparency and accountability in both public and private organizations (I. Angel, 2025).

The thematic analysis identified three main themes explaining how auditor competence influences audit quality: technical knowledge and professional expertise, auditor experience and professional judgment, and adaptation to digital auditing environments. These themes emerged consistently across most studies

reviewed. Technical knowledge and professional expertise refer to auditors' mastery of accounting standards, auditing procedures, and financial reporting frameworks. Several studies emphasize that auditors who possess higher levels of education, professional certification, and continuous training are better equipped to detect financial misstatements and provide reliable audit opinions (S. Robi'ah and I. Yuhertiana, 2025).

Another important theme identified in the literature is professional experience, which plays a critical role in improving audit judgment and audit effectiveness. Experienced auditors are generally more capable of recognizing risk indicators, evaluating audit evidence, and applying professional skepticism in complex audit situations. For instance, one reviewed study reported that "auditors with extensive practical experience demonstrate stronger analytical capabilities and are more effective in identifying irregularities during audit engagements" (D. Gunawan and M. A. Lestari, 2025). These findings suggest that experience strengthens auditors' cognitive abilities and enhances the reliability of audit conclusions.

A third theme emerging from the literature concerns technological competence and digital auditing skills. With the increasing use of digital systems, big data analytics, and automated auditing tools, auditors are expected to possess additional technological competencies. Recent studies highlight that auditors who are able to utilize digital auditing tools and data analytics techniques tend to perform more efficient and effective audit procedures. One study noted that "digital transformation in auditing requires auditors to combine traditional auditing knowledge with technological capabilities to maintain audit quality in modern business environments" (D. Leocádio, et al, 2025). This development illustrates how technological advancements are reshaping competency requirements within the auditing profession.

The synthesis of findings also reveals that auditor competence rarely operates independently. Instead, competence interacts with other factors such as independence, professional ethics, organizational support, and regulatory frameworks. For example, several studies emphasize that even highly competent auditors may face limitations in producing high-quality audits if independence or ethical standards are compromised. Thus, competence should be understood as part of a broader system of audit quality determinants (D. I. Vortelinos and A. Papaioannou, 2025).



Figure 1. Conceptual Relationship between Auditor Competence and Audit Quality
 This conceptual model illustrates that audit quality is influenced by multiple dimensions of auditor competence that collectively enhance auditors' ability to detect errors, evaluate evidence, and provide reliable audit opinions.

Discussion

The findings of this study confirm that auditor competence is a critical determinant of audit quality, consistent with the theoretical perspectives discussed in the literature review. From the perspective of agency theory, auditors serve as independent intermediaries who reduce information asymmetry between management and stakeholders. Competent auditors possess the knowledge and skills necessary to detect misstatements in financial reporting, thereby improving the credibility of financial information provided to investors and regulators (P. L. Joshi, 2025).

The results also support the argument proposed in previous studies that technical knowledge and professional expertise are essential elements of audit competence. Research by Robi'ah and Yuhertiana (2025) found that auditors with strong technical competence demonstrate greater effectiveness in applying auditing standards and evaluating financial evidence (S. Robi'ah and I. Yuhertiana, 2025). Similarly, the literature reviewed in this study shows that professional training, certification, and continuing education programs play important roles in strengthening auditors' capabilities. These findings highlight the importance of competency development programs within auditing institutions and professional organizations.

Another important finding relates to the role of auditor experience in shaping professional judgment. Studies included in this review consistently report that experienced auditors are better able to identify risk indicators and apply professional skepticism during audit engagements. This finding aligns with earlier research suggesting that experience contributes to the development of tacit knowledge and intuitive decision-making abilities in complex auditing environments (D. Lannai and H. Ahmad, However, 2025). some studies also

indicate that experience alone may not guarantee high audit quality if it is not supported by independence and ethical behavior.

The literature also reveals emerging discussions about digital competence in auditing, particularly in response to technological developments and digital transformation in financial reporting systems. Studies by Leocádio et al. (2025) highlight that modern auditing increasingly relies on data analytics, automated audit tools, and digital platforms for collecting and analyzing audit evidence (D. Leocádio, et al, 2025). As a result, auditors must develop new competencies related to information technology and data analysis to maintain audit effectiveness. This finding suggests that traditional auditing skills alone may no longer be sufficient in contemporary auditing environments.

Although most studies indicate a positive relationship between auditor competence and audit quality, some research presents inconsistent findings. For example, several studies argue that competence may not significantly influence audit quality if organizational constraints such as time pressure, audit workload, or limited resources are present. These findings suggest that audit quality is influenced by both individual competencies and organizational conditions. Therefore, future research should consider examining the interaction between auditor competence and institutional factors within audit organizations (I. N. Fawziah and D. I. Hayati, 2025).

From a practical perspective, the results of this literature review provide several important implications. First, audit institutions and professional bodies should strengthen continuous professional education programs to enhance auditor competence. Second, auditing organizations should invest in technological training and digital auditing tools to support auditors in performing more efficient and accurate audits. Third, regulators should continue to strengthen professional standards and ethical guidelines to ensure that auditor competence is effectively translated into high-quality audit outcomes.

In terms of theoretical implications, this study contributes to the development of auditing research by synthesizing recent literature on auditor competence and audit quality. The findings highlight that auditor competence is not a single-dimensional concept but rather a multidimensional construct that includes technical knowledge, professional experience, and technological capability. This perspective provides a more comprehensive understanding of how auditor competence influences audit quality within contemporary auditing environments. Finally, this study identifies several opportunities for future research. Further studies could explore the interaction between auditor competence and other determinants of audit quality, such as professional skepticism, audit firm culture, or regulatory oversight. In addition, future research could examine how digital transformation and emerging technologies reshape competency requirements for auditors in different institutional contexts. Such research would contribute to a deeper understanding of how the auditing profession can adapt to the evolving challenges of modern financial reporting.

IV. CONCLUSION

This study aimed to analyze the relationship between auditor competence and audit quality through a systematic literature review of recent academic publications. The findings indicate that auditor competence plays a significant role in determining audit quality. The literature synthesis reveals that auditor competence is a multidimensional construct consisting of technical knowledge, professional expertise, practical experience, and the ability to utilize digital auditing tools. These competencies enable auditors to perform audit procedures more effectively, evaluate audit evidence more accurately, and provide reliable audit opinions. The results also demonstrate that the relationship between auditor competence and audit quality is influenced by other supporting factors such as auditor independence, professional ethics, and organizational support within audit institutions.

From a theoretical perspective, this study contributes to the auditing literature by synthesizing recent research and providing a more comprehensive understanding of how auditor competence affects audit quality. The findings reinforce theoretical perspectives such as agency theory and professional competence frameworks, which suggest that competent auditors are better able to reduce information asymmetry between management and stakeholders. In addition, the study highlights that auditor competence should be understood as a dynamic and evolving capability, especially in the context of technological developments and digital transformation in auditing practices.

From a practical perspective, the findings suggest that audit institutions, professional organizations, and educational institutions need to strengthen competency development programs for auditors. Continuous professional education, professional certification, and training in digital auditing technologies are essential for improving auditor capabilities and ensuring high audit quality. Furthermore, audit firms should create supportive organizational environments that encourage professional development and maintain ethical standards within audit practices.

From a policy perspective, regulators and professional bodies play a crucial role in ensuring that auditors possess adequate competence to perform their responsibilities effectively. Regulatory frameworks should emphasize competency standards, professional training requirements, and continuous professional development programs for auditors. Strengthening regulatory oversight and professional standards will help improve audit quality and increase public confidence in financial reporting systems.

Although this study provides a comprehensive synthesis of existing literature, several limitations remain. The analysis focuses on articles published between 2020 and 2025 and may not fully capture earlier theoretical developments in auditing research. Therefore, future research could expand the scope of analysis by including broader time periods or employing bibliometric analysis to identify

emerging research trends. In addition, further empirical studies are recommended to explore the interaction between auditor competence and other determinants of audit quality, such as technological capability, organizational culture, and regulatory environments. Such research would contribute to a deeper understanding of how the auditing profession can adapt to evolving challenges in modern financial reporting systems.

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