

THE IMPACT OF AUDITOR EXPERIENCE AND COMPETENCE ON AUDIT QUALITY WITH MODERATING ROLE OF AUDITORS ETHICS: EVIDENCE FROM IRAQ

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Abstract

The purpose of this research is to examine the moderating role of auditors' ethics on the relationship between critical factors (experience and competence) and audit quality. To achieve the objectives of the research, the researcher conducted tests to determine the relationship between research variables through literature review and direct survey of auditors. Primary data obtained through questionnaires and data analysis. A 91-questionnaire survey chosen as samples from auditing and accounting offices in Iraq. This study based on the descriptive analytic approach. In this research, the relationship between the research variables investigated through 32 questions. The hypotheses tested by using the statistical software SPSS 28 and smartPLS4. The results show that auditor experience and auditor competence have a positive influence on audit quality. In addition, auditors' ethics play moderating role on the relationship among the factors (auditor's experience and auditor's competence) and audit quality.

Keywords: Audit quality, Auditor ethics, Auditor experience, Auditor competence.

INTRODUCTION

The growing phenomenon of globalization and the continuous developments of information and communication technology have caused many changes in the global economy. This development has accompanied by the emergence of new rules and concepts in international transactions (Ampuja, 2021). Sometimes the financial statements easily manipulated due to the abundance of information circulated and the abundance of operations carried out in order to assist parties that use financial information. Therefore, one of the most important mechanisms of control and audit is to judge the soundness of the financial position of the institution and its ability to fulfill its obligations (Bennett, & Livingston, 2018). The financial auditing carried out through an independent party with competence and experience as it monitors the work done by the accountant to concern its neutral practical opinion on the equality and credibility of the financial reports (Hamshari et al., 2021). Furthermore, the local professional organizations seek to develop auditing profession and specialists in this field through the issuance and dissemination of auditing standards, in addition to continuing efforts to improve and develop them to comply and be in line with the changes and developments of the new economic environment, especially the concept of quality of audit (Taha et al., 2021). The audit quality is one of the priorities of the global economy and one of the most important current issues globally, but it has not received enough attention locally from researches and scientific studies (Veselovsky et al., 2018). Therefore, this study tries to address the most important factors influencing the audit quality, which are the competence and experience of the auditor, as well as the ethics of the auditors to facilitate their understanding and to determine the nature and scope of their influence on quality of audit, according to the vision of auditors working in private companies and offices.

In this research, previous research examined the effect of some factors such as auditor experience and Competence on audit quality, but they overlook moderating role of auditor's ethics (Furiady & Kurnia, 2015; Zahmatkesh & Rezazadeh, 2017; Kertarajasa & Wahyudi, 2019). Hence, this research aims to examine the moderating role of auditor's ethics on the relationship among some critical

factors (experience and competence) and audit quality. The gap that this research addresses is analyzing and getting empirical evidence of the auditors' features. This topic is of great importance now, both locally and internationally, as it is a comprehensive subject of specialization and characterized by a continuous innovation. The audit quality has a significant impact on the choices of owners of companies to emphasize the importance of expanding the application of the concept of quality in the Iraqi business environment. This quality will be beneficial in developing the practices of financial auditing profession and thus improving the audit quality. Taking into consideration the audit results and the nature of the opinion issued by the financial auditor on the truth and equality of the financial statements.

LITERATURE REVIEW

Alaraji et al., (2017) aimed to study the application of international standards as elements that have an impact on audit quality in the republic of Iraq. Furthermore, in order to have more information on whether or not this profession in Iraq depends on global or local criteria for audit quality. In addition, it determines whether or not the interested parties are satisfied with the profession of auditing; the service that is provided by the external auditor. The professionals in this field and the concerned parties apply the external auditing under the supervision and control of the board of the concerned institution. The research led to a number of findings, the most significant of which was the understanding of the necessity of the external audit quality. Despite the fact that there does not exist any concept of a defined criterion for quality, whether on a global or a local level. As a result, this study suggests a number of recommendations that are required to accept a standard for the superiority of the external audit regardless whether the auditing done by an international or a local company. The goal of adopting this criterion is to reach a great value in auditing facilities and to satisfy the concerned parties regarding those facilities.

Al-Tamimi, (2018) with the balanced scorecard as a model, conducted a study that seeks to conclude whether or not the use of management accounting tools has a positive influence on the internal audit quality for private Iraqi banks. A questionnaire survey designed to collect relevant facts from the private Iraqi banking sector to examine the financial system of Iraq. In the midst of the most vital discoveries of the study was the existence of an ethical impact of utilizing the balanced scorecard in all four of its scopes to improve the features of internal auditing in banks with a particular focus on the Mosul's Bank for Growth, and Investment with Ashur's International Bank. This study gave a special focus on the effectiveness of financial institutions' internal audit departments. A number of suggestions given based on the findings of the study. The most crucial of which are: improving services to attract new customers and maintain the existing ones; listening to the client ideas and objections, and addressing them in an opportune method, improving interior procedures, and qualifying and training teams to increase their knowledge and skills; and implementing the balanced scorecard effectively.

Another study conducted by Salehi et al., (2022), to evaluate the possible influence of check modifications on the quality of auditing of the businesses that are listed in (ISE). In other words, the purpose of this research is to determine whether the audit adjustments are capable of improving the audit quality. In order to achieve the goals of this study, a multivariate regression model used as a means of putting the hypotheses to the test. The sample is 35 corporations that listed in (ISE). During the period of 2014-2020 and employing a several regression, model that grounded on the sheet data procedure. According to the conclusions of the study, there is a favorable and significant connection between auditing adjustments and quality. These data suggest that audit adjustment could be regard as an excellence criterion for audit.

In the same vein, Zahmatkesh & Rezazadeh (2017) to investigated the impact of professional competence, experience, accountability, motivation, and objectivity on auditing quality from the perspective of auditors working in businesses. This paper identifies factors influencing auditing quality that have not been properly researched in Iran. The study's findings indicate that the auditor's professional competence, accountability, and objectivity have a substantial impact on the audit quality. In addition, using specialists with extensive experience improves quality of auditing

by enhancing auditors' professional competence; auditors develop deeper knowledge and superior judgment to attain quality. Furthermore, accountability promotes auditor performance while objectivity allows auditors to work independently of others.

Aswar et al., (2020) investigated the issue of auditor's performance in the big 4 public firms of accounting and call to improve audit quality. Internal official auditors are likewise confronted with audit quality issues; That's due to a number of factors, including the (FDSA) minimum standards are not being met; the scarcity of auditors with specialized accounting education backgrounds, auditors failing to apply the (GIOE) of ethics. The purpose of this research is to extend the quality outputted by the internal auditors of government. This study's four aims are to determine the application of ethics that are related to the professional accounting, auditors competence, honesty, and dedication on audit quality using behaviorism theory. As a result, this study helps the FDSA of carrying out the activities of the internal auditor of government in accordance with GIOE norms, ethics, and standards.

Nguyen & Nguyen's, (2020) research aimed at looking into auditing firms, auditors, and other external factors in Vietnam that influence the information technology of audits quality. They collected data in two ways: directly and through surveys. They delivered direct surveys to auditors attending the State Securities Exchange Commission Training Seminars. An online survey was created, and a Google link was sent to big4 and non-big4 auditors. They obtained 90 auditors from big4 firms and 48 from non-big4 businesses. To show potential (IT) aspects and uncover discrepancies between two sets of auditors. the data is studied by compare means methodologies and factor analysis. the most critical criteria are accounting expertise, independence, and audit competence. because the external auditor provide a wide range of confirmation services, independence is crucial. The results demonstrate that auditor must be skilled and professional when performing, especially in an information technology that demands quality. The findings indicate that there are two groups in the context of Vietnam, and some auditors and auditing firms evidence to have a statistically impact on (IT) quality of auditing.

Furthermore, Addaraini (2020) investigation was conduct at the Inspectorate of Medan City to investigate the impact of independence, professionalism, and competence on the internal audit quality outcomes, with auditor ethics functioning as a moderating variable. According to the study's findings, at the Medan City Inspectorate, independence has a positive effect on internal audit quality results, professionalism has a good effect on the quality of internal audit results, and competence has no influence on the internal audit quality results. Meanwhile, ethical auditors are powerless to influence the relationship between independence and internal audit quality. Furthermore, ethical auditors are powerless to influence the relationship between professionalism and internal audit quality.

The researchers of the current study seek to highlight the most imperative thing that distinguishes the current study from its previous foreign and local studies in many respects related to the goal, sample, method, and methodology, as well as the statistical analysis tools and software used. What extricates the current study is that it studies the factors influencing the quality of auditing in the Iraqi environment by focusing on descriptive factors within a comprehensive framework that includes all possible influencing factors from the viewpoint of professionals and academics, such as experience, competence, and the professional ethics of the auditor. By reviewing the previous studies on the subject of the study, the current study is a complementary one to these studies on the topic of factors affecting the quality of financial auditing.

Auditor experience

Auditor experience is a learning process that combines probable performance improvements from formal and non-formal teaching. A technique leads to a higher level of conduct design. (Sari & Susanto, 2018). Psychologically, auditors' experiences will mold a person's personality, making them cleverer in both thinking and doing; a person will be more cautious in their actions. In comparison to inexperienced auditors, professional auditors can deliver higher audit quality (Rejeki, 2021). The experience of the financial auditor is one of the issues of concern in many countries. In other words, the failure to discover fraud in the financial statements is because inexperienced auditors.

Experience regarded as an important factor for the competence and success of the performance of financial auditor. It seen as equivalent to academic qualification, and there is no specific definition of professional experience that enjoys general acceptance because it cannot be observed directly, which requires to be linked to the observable variables such as years of experience. In order to clarify the impact of experience on the financial auditg quality, some studies used alternative variables to measure quality, which guides the auditor's professional judgment. It shows her/his ability to solve problems, and her/his ability to detect distortion in the financial statements (Everard & Pierre, 2022).

Most countries apply very strict requirements on the candidates who have passed examination and reached an educational level for obtaining accreditation to practice the profession of financial auditor; they should also have a work experience, which acquired under the responsibility of another accredited financial auditor before he granted the license of practicing the profession of financial audit. Experience requirements also differ from one country to another, as we find that most countries require professional experience between two and three years, while some countries require experience in accounting and auditing offices, while other countries accept experience from other bodies related to accounting and internal auditing or governmental accounting institutions (Jakovljevic, 2022).

Auditor competence.

Auditor competence defined as a person's knowledge, aptitude or work attitude, skill, and personality traits. Competence is a knowledge and training-based expertise. To become an auditor, an individual must meet specific prerequisites. Each expert must keep his expertise and professional information at an obligatory level based on the most recent advances, laws, and work techniques (Prasanti et al., 2019). Auditors must have good qualities, adequate information, and unique skill. This means when the auditor has a lot of knowledge of accounting and auditing, he can detect deviations that may occur and increase the auditing quality (Wicaksono & Mispiyanti, 2021). Each auditor's professionalism and adherence to the professional standards and codes of ethics that regulate the supply of professional services are required of practitioners. Incompetent auditor must be avoided and an unskilled auditor must be avoided. Auditors sometimes rely on the opinions of others to perform the audit obligations due to their limited competence and experience. According to auditing theory, in order to conduct a quality audit, the auditor must adhere to universally acknowledged standards and regulations. (Nwafor & Amahalu, 2021).

Audit quality

The subject of audit quality has received great attention from researchers who want to introduce it, and find means to measure it, or search for ways to achieve it in practice. There is not clear, comprehensive, and agreed-upon concept and definition of audit quality. Although defining the audit quality helps to reduce the discrepancy in points of view as the users see the audit quality in terms of the level of satisfaction they get from service to meet their needs, while professionals viewed by the level of work they do in accordance with professional standards.

The concept of financial audit quality is a relatively new concept as well as an important and renewable topic. Its significance stems from the dangerous and shady consequences of not applying it to users of financial audit reports, particularly decision makers and policymakers as well as investors, because what distinguishes any task is its responsibility to society in all that it does. Achieving and maintaining quality is the common goal of the practitioners of the profession, as is improving the auditor's performance and protecting it in a way that leads to increased confidence in the outcome of his work.

The ICAEW stated that auditing quality is not only related to follow a set of auditing rules and standards, rather, quality is related to professionals who issue appropriate professional judgments in difficult and complex circumstances. In order to achieve quality, audit offices must bear responsibilities for promoting and maintaining the appropriate skills of auditors (Broberg et al., 2017). The "financial Reporting Council in the United Kingdom" (FRC) referred to a key definition provided by the Audit Unit: "Improving the quality of financial auditing requires obtaining appropriate and sufficient audit evidence to support the conclusions on which the audit report is

based and issuing objective and appropriate professional judgments." "The quality of financial auditing also includes the preparation of appropriate reports. (Akther & Xu, 2020).

On the other hand, the PCAOB Supervisory Board of Public Company Auditing Offices in the USA defines the quality of financial auditing as meeting the needs of investors by conducting independent and reliable financial audits and through an effective communication with the Audit Committee regarding financial statements and related disclosures. What is specifically noted is that this definition is in line with the eighth international accounting standard and that it follows the results-based approach and has a focus on customer needs. It also emphasizes the evaluation of results and that inputs and processes must be considered as they are all important determinants of the quality of auditing (Carver & Trinkle, 2017).

Auditor ethics

Auditor ethics' is considered an important moderating variable. The reasoning underlying the development of professional ethics in any profession is the profession's requirement for the public's faith in the quality of services given by the profession, regardless of the profession's members who deliver these services. The role of an auditor is to uphold professional ethical standards for their organization, community, and themselves. Ethics is a collection of moral or value standards or rules of behavior adopted by professional organizations to defend their members' and society's interests as service customers. (Marwa, 2021). The most challenging difficulty that an auditor faces, in order to improve audit quality, is determining how to recover auditor attitudes and behaviors when performing audits so that the supervision is done in a reasonable, effective, and efficient way. If an auditor possesses acceptable personal characteristics such as competence, experience, independence, adequate professional care, and integrity, the auditor may continue to commit fraud if he lacks strong ethics. As a result, there is a favorable association between ethics and quality of audit. (Ma'Ayan & Carmeli, 2016).

The behavioral and ethical qualification of the auditor helps to improve the quality of auditing process by preserving the rules of professional conduct. The auditor must have personal and ethical characteristics that qualify him to perform his professional duties. The International Education Standard IES4 defines the most important of these characteristics, which is concerned with the initial professional education of attitudes, ethics, and professional values. It states that the basic ideologies of professional ethics represented in five determinants: integrity, objectivity, professional competence and due diligence, maintaining professional secrecy, and professional behavior (Mokander et al., 2021).

Theoretical framework

Companies are keen to achieve the information's quality of accounting in order to meet the needs and requirements of information users (Al-Dalabih, 2018). Companies that seek to achieve excellence must adopt effective governance mechanisms, especially external audit, to achieve the benefit of accounting information (Al-Fatlawi et al., 2021). Various studies have proven the relationship between the experience and competence of the individuals carrying out the audit process and the quality of the external audit with regard to the extent of their commitment to the procedures, rules and standards of control (Khalid et al., 2018). Many auditors who have a more comprehensive understanding of the characteristics and trends of the client's activity will be highly effective in auditing the accounts of companies operating in a specific field. There is an importance is given to the good knowledge of the activity of the audit client's industry. As the trend in the external audit, profession is increasing towards the introduction of higher levels in Sectorial specialization. Because of the diversity of accounting standards for each professional activity separately, and specialization and understanding, more of the nature of the various audit clients' activities is an effective way to achieve high quality of auditing (Dagilienė & Klovienė, 2019).

Auditor experience and audit quality

The auditor's experience is a planned critical examination, carried out by a professional and independent person, to ensure the validity and credibility of the financial information provided in order to express her/his neutral and objective technical opinion supported by the evidence and evidence in the report (Rahim et al., 2019). The existence of a relationship between the auditors'

experience and its impact on improving auditing quality, so that the auditor's experience has a significant role in confirming economic institutions achieve their objectives effectively (Hazaea et al., 2020). There is a realization of the study sample of the need for each of the expertise, independence, objectivity and competence of auditor to ensure the audit quality and the integrity of the decisions based on it (Endri, 2020). Brainstorming is considered as a process in which ideas and visions are exchanged among members of the audit team, whether they are experts or not, about how the financial statements may be exposed to manipulation and material misrepresentations, and how management misrepresents and hides them. Here, the expertise plays a role in detecting misstatements and ensuring audit quality (Sajeev, 2020). Thus, we hypothesize a positive association between the auditor experience and audit quality as follows:

H1: Auditor experience has a significant effect on audit quality.

Auditor competence and audit quality.

There is a crucial impact of the external auditors' competence on improving audit quality by relying on audit work and addressing the determinants of the external auditor's efficiency, as well as by conditions of benefiting from internal audit work to improve audit quality (Roussy & Perron, 2018). There is a statistically significant effect of the determinants of the external auditor's efficiency in improving audit quality based on audit work (Hazaea et al., 2020). Jassim & Ahmed (2023) studied to determine the factors that influence the achievement of quality by collecting the opinions of professional auditors. The study found that they agreed on the availability factors classified as behavioral, organizational, personal, and scientific basics in the auditing. Including audit efficiency. Based on what stated above, our hypothesis is as follows:

H2: Auditor competence has a significant effect on audit quality.

Auditor competence, Auditor experience, audit quality and Auditor Ethics

Auditors' ethics have a major role in improving performance. There is influence of the ethics on the external auditing; there is actually indirect effect in light of the ethics of the profession that is stronger than the direct effect of the effectiveness of the external audit on the quality of the information (Al shbail et al., 2018). The logic that behind the formation of professional ethics in every profession is the profession's need for the public's faith in the quality of services supplied by the profession, regardless of the profession members who submit these services (Payne et al., 2020). An auditor's job is to uphold their professional ethical standards for the organization for which they work, the community, and themselves. Ethics is a collection of moral or value principles or norms of conduct created by professional organizations to defend members' and society's interests as service users (Natsir et al., 2021). The challenging difficulty that an auditor has in improving audit quality is how to improve auditors' attitudes and behaviors when performing audits so that the supervision performed is reasonable, effective, and efficient. When an auditor possesses adequate personal qualities such as competence, experience, independence, due professional care, and integrity, the auditor may continue to commit fraud if the auditor lacks good ethics; this will have an impact on audit quality carried out. This is supported by the findings of a study conducted by (Alsughayer, 2021), which found that ethics has a favorable link with audit quality. According to the above discussion, hypotheses stated as follows:

H3: Auditor Ethics moderate the relationship between auditor experience and audit quality.

H4: Auditor Ethics moderate the relationship between auditor competence and audit quality.

Based on earlier discussion, the research model is shown in Figure 1.

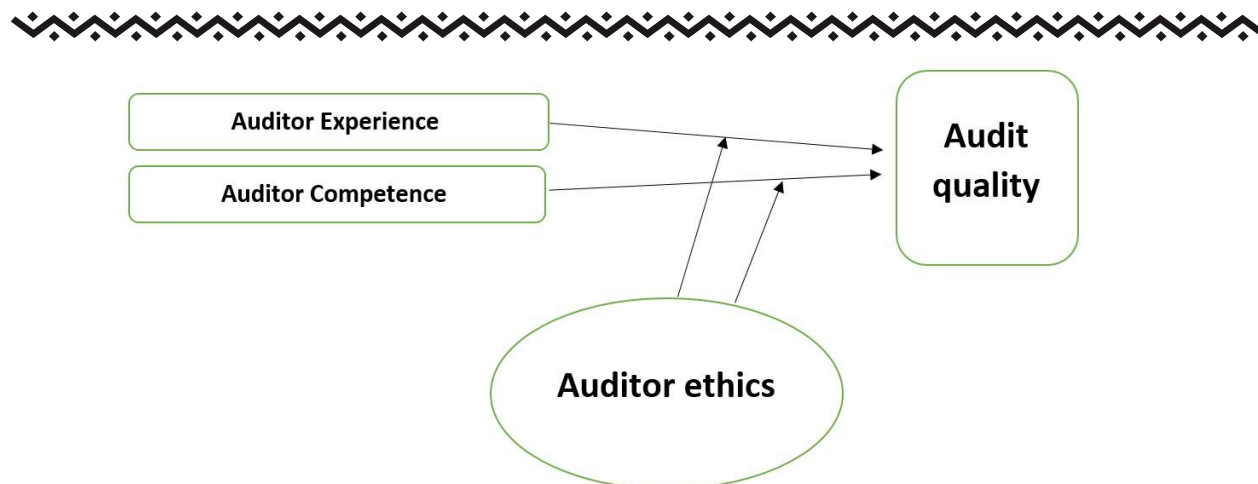


Figure1: Research model

RESEARCH METHODOLOGY

The population of this study consists of professional auditors. They include audit partners and office owners. Those licensed to practice the profession and included in the lists of professionals Accounting experts and auditors in addition to the financial auditors working in these offices with their various professional ranks, including partners, managers, principals, and assistant auditors. This study's target groups are Iraqi senior and junior auditors. In line with prior studies in Iraq (Mohammed et al., 2021; Kadim et al., 2021; Ghadhab et al., 2019), We utilized the Iraq auditor database, This resulted in a population of auditing and accounting offices in Iraq Then, we selected a sample of 91 auditors randomly, using a systematic probability method. A questionnaire was designed and developed based on prior studies (magrument, 2021; warsame, 2015; kertarajasa et al., 2019; morgana & Sabrina, 2017), and then the questionnaires were sent to each auditors at an Iraqi accounting and auditing companies by post mail on 2023. The data collection was carried out in two stages. In the first stage, from 91 questionnaires distributed, only fourty percent (37 questionnaires) were received. Due to the low response rate, the second stage of data collection was conducted. Questionnaires accompanied by reminder letters were sent again to those auditors who had not responded to the earlier questionnaire survey. Another 54 responses were received, giving a total of 91 respondents. Nevertheless, 6 questionnaires were excluded because of duplication or incomplete responses by the respondents. Finally, we had only 85 usable responses, representing an effective response rate of ninety three percent. On a metric scale, Likert-Scale asks respondents to indicate their level of agreement (from strongly disagree to strongly agree) with the presented assertions (items).

The following regression equation used to assess the influence of competence, experience, independence, due professional care, and auditor integrity on audit quality in this study:

$$Model1: AQ_{i,t} = a + \beta_1 EXP + \beta_2 COMP + e_{i,t}$$

$$Model2: AE_{i,t} = a + \beta_1 EXP + \beta_2 COMP + \beta_3 (AE * EXP) + \beta_4 (AE * COMP) + e_{i,t}$$

Information: {e} = α + B3 AQ, AQ: Audit Quality, EXP: Experience, COMP: Competence, AE: Auditor, Ethics, a: Constant value, B1-, B3: Variable regression coefficient X, e: Error/ Residual

Data analysis

Our sample included 46.6percent male and 53.3 percent female. Most of the respondents were quite well educated, and the average years of managerial experience were high with nearly 72.67% of respondents having over five years of experience.

Table (1): Frequency and Percent of Gender

Gender	Frequency	Percent
Female	45	53.3
Male	40	46.6
Total	85	100.0

Source: researcher, based on SPSS output

Table (2): Frequency and Percent of experience (Years)

experience (Years)	Frequency	Percent
Less than 5	23	27.33
6-10	45	52.67
11-15	9	10.00
16-20	5	6.00
Above 20	3	4.00
Total	85	100.0

Source: researcher, based on SPSS output

From table (2), we see (more than 5) has higher Frequency then others, it has reached to 62 with 72.67%, and (Less than 5) has 23 Frequency with 27.33%.

Table (3): Frequency and Percent of age

experience (Years)	Frequency	Percent
Less than 30	45	52.94
30-40	20	23.53
41-50	15	17.65
More than 50	5	5.88
Total	85	100.00

Source: researcher, based on SPSS output

From table (3), we see (less than 30) has higher Frequency then others, it has reached to 45 with 52.94%, and (30-40) has 20 Frequency with 23.53%.

Table (4): Frequency and Percent of Educational Level

Educational Level	Frequency	Percent
Diploma Degree	3	4
Bachelor Degree	44	51.33
Higher Education (Master's)	36	42.00
Higher Education(PhD)	2	2.67
Total	85	100.0

Source: researcher, based on spss output

From table (4), we see Bachelor Degree has higher Frequency then others, it has reached to 44 with 51.33%, and Higher Education (Master's) has 36 Frequency with 41.2%.

First: Evaluating the resolution's viability. It entails assuring the accuracy of the outcomes, as they based on the following:

1. Determine the apparentness of the questionnaire (before distribution: a qualitative test): this indicates the validity of the study tool's content and the ability to measure the variables for which it was developed. After completing the preparation and formulation of the questionnaire in light of the literature review, it distributed to a group of specialized experts to discuss and indicate its suitability in order to develop and make it available. As well as certain experts.
2. Measuring the integrity of the questionnaire content (after distribution: quantitative test): to measure "the success of the study tool for what it was designed for, so that the differences between individuals' answers can represent real differences for the phenomenon being studied. Moreover, to prove that the items in the form of the study tool represent the content to be measured.

A peripheral comparison is used to assess the content's authenticity or integrity. In which the totals of the scale expression answers are organized in ascending order and then divided into two equal groups by subtracting 27% from the highest scores and 27% from the lowest. The difference between the two groups is then measured, and the scale is valid if the difference is greater than a

specific threshold. After calculating the differences using the T-TEST test to find the significant differences between the averages of the two groups, the calculated T value for all of the questionnaire's paragraphs recorded as 16,761, which is significant because it is greater than its tabular value (Theory) of 2.262.

Table (5): T-TEST to measure content validity and axes representation of the study variables.

variables	T-Test	P-value
Auditor Competence	23.289	0.000
Auditor Experience	24.897	0.000
Auditor Ethics	26.643	0.000
Audit Quality	27.768	0.000

Source: researcher, based on the results of the questionnaire analysis.

Second: Stability of the resolution is being measured. It entails ensuring uniformity in data collection and processing. Two tests were used to assess the stability of the questionnaire after it was distributed to the study sample:

1. The internal consistency test (quantitative test after distribution). Cronbach's alpha was use to confirm the internal consistency of the questionnaire items and their expression of the variables under investigation. Furthermore, (Table 6) shows that all coefficients of stability at the axis level are greater than 70% and less than the total value of the variables. Which is greater than 90%, giving the study's scale a high degree of stability over time.

Table (6): the stability value of the study variables

Variables	Cronbach's Alpha	N of Items
Auditor Competence	0.701	12
Auditor Experience	0.835	5
Auditor Ethics	0.704	5
Audit Quality	0.730	10
ALL	0.917	32

Source: researcher, based on the results of the questionnaire analysis.

2. This paragraph discusses the use of exploratory factor analysis to determine the exploratory validity of the measures employed in this study. One of the uses of structural equation modeling is exploratory factor analysis (EFA). The processes used in this study are to determine the assumed model, which consists of latent variables, or unmeasured variables, that reflect the assumed scale dimensions, and from these emerge arrows that lead to the second type of variables. These are termed as measured variables, dependent variables, or internal variables, they reflect the paragraphs of each dimension or the dimensions of each general component, and the statements are supposed to be indicators of the latent variables.

Table (7) shows that all composite objections for each of the study variables represented by Auditors Competence, Auditor Experience, where, Auditor Ethics as moderator variable and Audit Quality as a dependent variable. In this context, all general values ranged from 0.730, the Composite reliability measurement is more than 0.70, which indicates the measures that were used in the measures are reliable and reliable, the results of the general contracting analysis The convergent measurements of the tables tested for the multilateral extent to review the things that match the correspondence between the theoretical side and the actual reality .Also, through Table (7) we find the averages of the explained variance greater than(0.50) which indicates the quality of the model. It provides evidence of validity of convergence.

1. The exploratory construct validity of the study scale

**Table (7): Results of Measurements Model - Convergent Validity**

	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)	R ²	R ² adj
Audit Quality	0.817	0.829	0.642	0.888	0.879
Auditor Competence	0.835	0.748	0.797		
Auditor Ethics	0.715	0.793	0.755		
Auditor Experience	0.867	0.889	0.623		

Source: researcher, based on the results of the questionnaire analysis.

2. Discriminate Validity

Below is the Discriminate Validity using the Fornell-Larcker criterion a measure of discrimination validity that compares the square root of the rate of variance in each extracted construct with its correlations with all other constructs in the model. Therefore, we find that the items in Table (8) are the square root of the explained average variance (AVE). As a result, the model measurements showed a reasonable level of validity in distinguishing between each of the variables of the structure of the measures.

Table (8): Discriminate Validity - Fornell-Larcker Criterion

	Audit Quality	Auditor Competence	Auditor Ethics	Auditor Experience
Auditor Competence	0.858			
Auditor Ethics	1.004	0.979		
Auditor Experience	0.97	0.916	0.597	

Source: researcher, based on the results of the questionnaire analysis.

3. Validation of the data's normal distribution we used the Kolmogorov-Smirnov scale to verify the integrity of the data and prove that it is free of fake associations, as well as to prove that the data distributed normally and the statistical analysis has proven that the data of all variables distributed normally through the test. If the significant value of the Kolmogorov-Smirnov test is greater than 0.05, the hypothesis that the data are normally distributed validates the ability of the explanatory variable (independent) to explain the responsive variable (dependent). As seen in the table below:

Table (9): Test of the normal distribution of the study variables.

Variables	Kolmogorov-Smirnov	P-value < 0.05	Significance
Auditor Competence	.072	.200	Not Significant
Auditor Experience	.072	.200	Not Significant
Auditor Ethics	.095	.058	Not Significant
Audit Quality	.080	.200	Not Significant

Source: researcher, based on the results of the questionnaire analysis.

Table (10) shows correlation between Audit Quality variables and other variables

		Auditor Competence	Auditor Experience	Auditor Ethics
Audit Quality	Pearson Correlation	0.305**	0.556**	0.495**
	Sig. (2-tailed)	0.004	0.000	0.000
	N	85	85	85
**. Correlation is significant at the 0.01 level (2-tailed).				

*. Correlation is significant at the 0.05 level (2-tailed).

Source: researcher, based on the results of the questionnaire analysis.

From Table (10) we see all variables has significant correlation between Audit Quality Auditor Competence, Auditor Experience, Auditor Ethics because the Sig. less than 0.01.

Hypotheses testing

H1: Auditor Competence has a positive influence on Audit Quality.

Table (11): influence of Auditor Competence Care on Audit Quality

	Sum square	df	Mean square	F	P value
Total	10.876	84	-	8.528	0.000
Error	9.863	83	0.119		
Regression	1.013	1	1.013		

Source: researcher, based on the results of the questionnaire analysis.

Table (11) indicates the significant positive influence of (Auditor Competence) because the value of Sig. It's equal to 0.000 which is less than 0.05 where the value of F test is 8.528.

Table (12): coefficients of Auditor Competence

	Unstandardized coefficients	Standardized coefficients	SE	T value	P value	R ²	R ² adj	Durbin-Watson test
Auditor Competence	0.132	0.305	0.045	2.920	0.004	0.093	0.082	1.796
Intercept	3.044	0.000	0.175	17.419	0.000			

Source: researcher, based on the results of the questionnaire analysis.

Table (12) shows that (Auditor Competence) has a considerable beneficial influence since the value of Sig. It equals 0.000, which is less than 0.05, and the impact value is (B = 0.132), which means that increasing the variable (Auditor Competence) by one unit leads to an increase in (Audit Quality) by 13.2% unit. Hence the coefficient of determination R² is equal to (0.093), implying that (Auditor Competence) explains approximately 9.3% of the (Audit Quality) value. Based on the findings, we may conclude that Auditor Competence has an impact on Audit Quality.

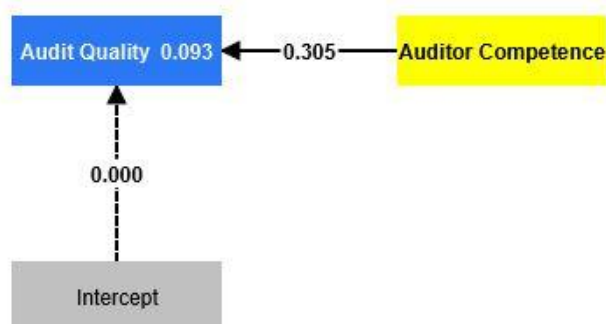


Figure (2): shows influence of Auditor Competence on Audit Quality

H2: Auditor Experience has a positive influence on Audit Quality.

Table (13): influence of Auditor Experience on Audit Quality

	Sum square	df	Mean square	F	P value
Total	10.876	84	-	37.196	0.000
Error	7.510	83	0.090		
Regression	3.366	1	3.366		

Source: researcher, based on the results of the questionnaire analysis.

Table (13) indicates the significant positive influence of (Auditor Experience) because the value of Sig. It's equal to 0.000 which is less than 0.05 where the value of F test is 37.196.

Table (14): coefficients of Auditor Experience

	Unstandardized coefficients	Standardized coefficients	SE	T value	P value	R ²	R ² adj	Durbin-Watson test
Auditor Experience	0.279	0.556	0.046	6.099	0.000	0.309	0.301	1.730
Intercept	2.489	0.000	0.176	14.161	0.000			

Source: researcher, based on the results of the questionnaire analysis.

Table (14) shows that (Auditor Experience) has a considerable beneficial influence since the value of Sig. It equals 0.000, which is less than 0.05, and the impact value is (B = 0.279), which means that increasing the variable (Auditor Experience) by one unit leads to an increase in (Audit Quality) by 27.9% unit. Hence the coefficient of determination R² is equal to (0.309), implying that (Auditor Experience) explains approximately 30.9% of the (Audit Quality) value. Based on the findings, we may conclude that Auditor Experience has an impact on Audit Quality.

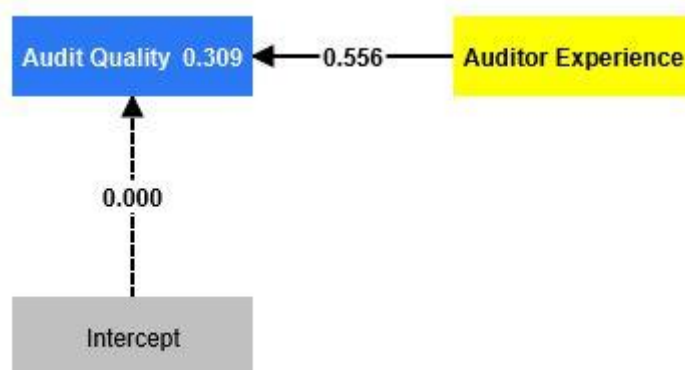


Figure (3): shows influence of Auditor Experience on Audit Quality

H3: Auditor Ethics moderate the relationship between auditor competence and audit quality

Table (15): Auditor Ethics moderate the relationship between Auditor Competence and audit quality

	Sum square	df	Mean square	F	P value
Total	10.876	84	-	17.944	0.000
Error	7.565	82	0.092		
Regression	3.311	2	1.655		

Source: researcher, based on the results of the questionnaire analysis.

Table (15) indicates the significant positive influence of (Auditor Competence) because the value of Sig. It's equal to 0.000 which is less than 0.05 where the value of F test is 17.944.

Table (16): coefficients of Auditor Ethics moderate the relationship between auditor Competence and audit quality

	Unstandardized coefficients	Standardized coefficients	SE	T value	P value	R ²	R ² adj	Durbin-Watson test
Auditor Competence	-0.097	-0.224	0.061	1.594	0.115	0.304	0.287	1.775
Auditor	0.068	0.701	0.014	4.990	0.000			

Competence* Auditor Ethics								
Intercept	3.068	0.000	0.154	19.913	0.000			

Source: researcher, based on the results of the questionnaire analysis.

Table (16) shows that (Auditor Competence* Auditor Ethics) has a considerable beneficial influence because the value of Sig. It equals 0.000, which is less than 0.05, and the impact value is (B = 0.068), which means that increasing the variable (Auditor Competence) by one unit leads to a rise in (Audit Quality) by 6.8% unit. Hence the coefficient of determination R² is equal to (0.304), implying that (Auditor Competence) explains approximately 30.4% of the (Audit Quality) value. According to the findings, Auditor Ethics has an impact on the link between auditor independence and audit quality.

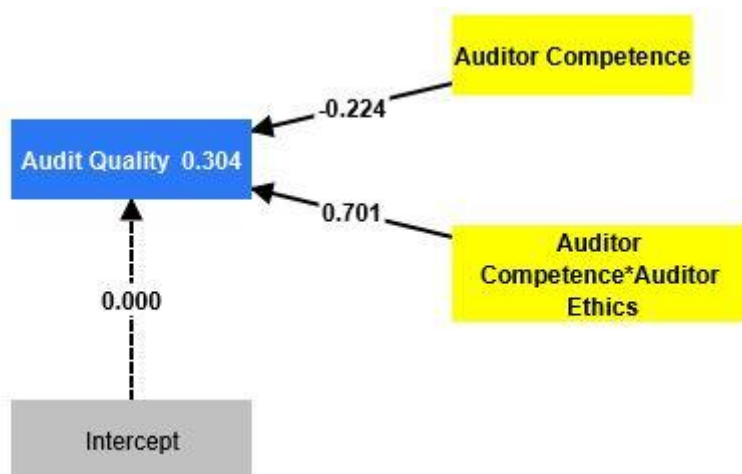


Figure (4): shows influence of Auditor Ethics moderate the relationship between auditor independence and audit quality

H4: Auditor Ethics moderate the relationship between Auditor Experience and audit quality

Table (17): Auditor Ethics moderate the relationship between Auditor Experience and audit quality

	Sum square	df	Mean square	F	P value
Total	10.876	84	0.000	40.099	
Error	5.498	82	0.067		
Regression	5.378	2	2.689		

Source: researcher, based on the results of the questionnaire analysis.

Table (17) indicates the significant positive influence of Auditor Ethics moderate the relationship between auditor competence and audit quality because the value of Sig. It's equal to 0.000 which is less than 0.05 where the value of F test is 40.099.

Table (18): coefficients of Auditor Ethics moderate the relationship between auditor competence and audit quality

	Unstandardized coefficients	Standardized coefficients	SE	T value	P value	R ²	R ² adj	Durbin-Watson test
Auditor Experience	0.055	0.110	0.057	0.969	0.335	0.494	0.482	1.852
Auditor Experience	0.064	0.620	0.012	5.478	0.000			

*Auditor Ethics								
Intercept	2.544	0.000	0.152	16.777	0.000			

Source: researcher, based on the results of the questionnaire analysis.

Table (18) shows that (Auditor Experience *Auditor Ethics) and Auditor Ethics have a considerable beneficial influence because the value of Sig. It equals 0.000, which is less than 0.05, and the impact value is (B = 0.064), which means that increasing the variable (Auditor Experience) by one unit leads to an increase in (Audit Quality) by 6.4% unit. Hence the coefficient of determination R² is equal to (0.494), implying that (Auditor Experience *Auditor Ethics) explains approximately 49.4% of the (Audit Quality) value. According to the findings, Auditor Ethics has an impact on the link between Auditor Experience and Audit Quality.

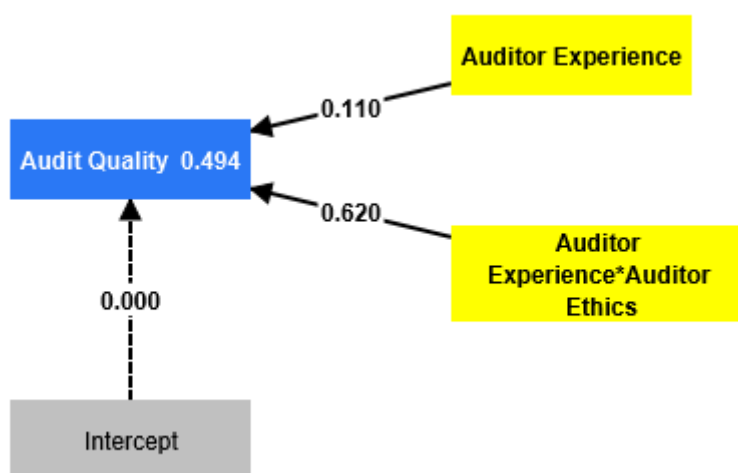


Figure (5): shows influence of Auditor Ethics moderate the relationship between Auditor Experience and audit quality

CONCLUSION AND DISCUSSION

The study aimed to examine the important factors that affect audit quality, including the auditor's experience and competence, as well as the moderating role of auditors' ethics. The research conducted with a sample of Iraqi auditors working in the private sector. The study concluded that the competence of the auditor has a significant positive impact on audit quality. This is consistent with other audit quality research finding (Daryaei & Azizi, 2018; Hikmayah & Aswar, 2019; Zahmatkesh & Rezazadeh, 2017).

More importantly, the relationship between auditor's experience and audit quality investigated, it found that an auditor's experience improves directly to the extent to which audit quality. This is consistent with other audit quality research finding (Kertarajasa et al., 2019; Prasanti et al., 2019). Auditor ethics, on the other hand, tries to control the link between auditor competency and audit quality. The statistical results show a considerable favorable effect. In addition, the association between auditor experience and audit quality moderated by auditor ethics. The statistical results also show a strong beneficial impact of the auditor's experience and ethics; this is consistent with other audit quality research findings (Alsughayer, 2021; Kuntari et al., 2018; Setyowati et al., 2021).


Finally, we confirm that the experience and competence of the auditor are decisive factors and have a positive impact on audit quality. In addition, auditor ethics play an important moderating role in this relationship. Which means that these factors are important, positively related to auditors' performance, and audit quality.


Recommendation

1. Expanding the circle of knowledge by developing the level of academic higher education. Experience gained from training courses will increase and diversify audits, identify weaknesses and apply analytical procedures to assess risks of material misstatement.
2. The academic and professional level of the members of the audit team of different ranks must be taken into account, and they must be highly qualified. Audit planning and fieldwork procedures must be completed in a timely manner. Auditor with experience in accounting and auditing computerized information systems as well as risk management.
3. Spreading the influential and motivating ethical principles of the auditor's experience to develop audit quality, sharing knowledge and continuous follow-up on the development of information technology, thinking critically and objectively when examining and evaluating financial statements, preparing complete, accurate, honest, concise, timely, and useful reports in making decisions, increasing and diversifying customers and target companies in the audit field to increase the skills and expertise of the audit team,
4. Disseminate the ethical principles of the auditor's competence and its impact on audit quality, adherence to impartiality, and separation from all pressures, and prepare independent and realistic professional reports that reflect the reality of the institution's activity. And the need to know the accounting and auditing standards and the laws regulating the profession. The ability to evaluate sufficient and appropriate evidentiary evidence, the ability to identify and understand deficiencies, and the ability to prove them.

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