



The Impact of Education, Work Experience, and Incentives on Audit Quality: The Mediating Role of Organizational Commitment

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Abstract

The object of this study is the employees of the Sungai Penuh City Inspectorate. The type of research used in this study is quantitative causality research, the data collection method is by distributing questionnaires. The analysis technique used is multiple linear regression analysis with the help of the smartPLS program. The sampling technique in this study used saturated samples by analyzing 80 respondents. Based on the results of the analysis, it can be concluded that education has a positive and significant effect on organizational commitment. Work experience has a positive and significant effect on organizational commitment. Incentives have a positive and significant effect on organizational commitment. Education has a positive and significant effect on audit quality. Work experience does not have a significant effect on audit quality. Incentives do not have a significant effect on audit quality. Organizational commitment has a significant effect on audit quality. Organizational commitment mediates the effect of education on audit quality. Organizational commitment mediates the effect of work experience on audit quality. Organizational commitment mediates the effect of incentives on audit quality.

Keywords: Work Experience, Incentives, Audit Quality, Organizational Commitment

1. Introduction

An auditor in carrying out his audit duties must be guided by the audit standards set by the Indonesian Institute of Public Accountants (IAPI), namely general standards, fieldwork standards, and reporting standards. General standards are a reflection of the personal qualities that must be possessed by an auditor, which requires the auditor to have sufficient technical expertise and training in carrying out audit procedures. While fieldwork standards and reporting standards regulate auditors in terms of data collection and other activities carried out during the audit and require auditors to prepare a report on the audited financial statements as a whole (Kirana & Dian, 2020)

Auditors are parties who play an important role in controlling and maintaining public interest in finance-related areas. Auditors are responsible for planning and implementing audits to ensure that financial statements are free from material misstatement due to fraud or error (Ardilassinta Putri et al., 2020). One of the benefits of audit services is providing accurate and reliable information for decision making. There are many factors that can affect audit quality, one of which is education. Education is the capital that supports a

person's competence. Supervision carried out by auditors has a very important role in creating national efficiency, so auditors must maintain and continuously improve professionalism in carrying out their duties, one of the factors that can affect is education in accounting, because with education in accounting, an auditor can gain knowledge and understanding in relation to carrying out audit tasks. A good formal education improves human resources and will affect audit results (Sari, 2020).

There has been a lot of research on the influence of education on audit quality, including that conducted by (Etika et al., 2022) and (Kristianto & Pangaribuan, 2022) which found that education significantly affects audit quality. In addition, research from (Wintari et al., 2022) also found that education significantly affects audit quality.

In addition to education, work experience can also affect audit quality. A person's work experience can improve the skills and knowledge of people in the workplace. The more often someone does the same job, the more work experience is formed, the faster the completion of the work. Auditors must receive adequate training. Auditors with high work experience

will have an advantage in detecting, understanding, and finding the cause of errors. (Fahira & Kuntadi, 2024).

Education is a task that improves the workforce's knowledge, understanding, or attitude so that they can better adapt to their work environment. Education is related to increasing general knowledge and understanding of the entire work environment. Education is usually more related to the theory of work, while training is education in a rather narrow sense, especially with instructions, special tasks and discipline. One of the objectives of education is to form the character of leaders who are committed to their organization. Leaders who are committed to the organization tend to be able to encourage their subordinate staff to achieve the performance targets that have been set.

Research on the influence of education on organizational commitment has been conducted by (Adam et al., 2020) and (Wiraguna et al., 2022) who found that education significantly affects organizational commitment. In addition, research from (Kirani, 2023) also found that education significantly affects organizational commitment. Organizations will tend to appoint employees with higher education to carry out tasks that are in accordance with the education obtained by the employee. Based on the development of hypotheses and previous research, the hypothesis in this study is:

H1: It is suspected that education significantly influences organizational commitment at the Sungai Penuh City Inspectorate.

Work experience shows an ability or skill that someone has. Someone with work experience will certainly find it easier to understand a similar job than someone without work experience. While job placement is placing someone in the right job position, how well an employee fits the job will affect the amount and quality of work. An employee who has previous work experience will certainly understand better in dealing with a problem that arises, in addition the employee will adapt more quickly to the tasks he faces.

Research on the influence of work experience on organizational commitment has been conducted by (Lukito et al., 2019) and (Haryanto & Sriwidodo, 2019) which found that work experience significantly affects organizational commitment. In addition, research from (Robbiantara et al., 2022) also found that work experience significantly affects organizational commitment. Based on the development of hypotheses and previous research, the hypothesis in this study is:

H2: It is suspected that work experience significantly influences organizational commitment at the Sungai Penuh City Inspectorate.

Incentives are one of the right ways to increase employee organizational commitment. Incentives are awards based on high work performance, which is a sense of recognition from the organization for employee work performance and the constitution of the organization. Providing incentives to employees is usually intended so that the employee has loyalty to the company so that it affects employee commitment to the company, which is usually in the form of money, job promotion, social security and others.

Research on the effect of incentives on organizational commitment has been conducted by (Dewi & Turangan, 2020) and (Monika et al., 2020) who found that incentives significantly affect organizational commitment. In addition, research from (Dewi & Turangan, 2020) also found that incentives significantly affect organizational commitment. Based on the development of hypotheses and previous research, the hypothesis in this study is:

H3: It is suspected that incentives significantly influence organizational commitment at the Sungai Penuh City Inspectorate.

Education is an activity that improves and develops human resources by increasing the ability and understanding of general and economic knowledge, including theoretical knowledge and skills in solving problems the company faces. Therefore, through education, auditors will be able to improve and develop their abilities. All work faced by auditors will be carried out competently and produce quality audits and following applicable regulations.

Research on the effect of education on audit quality has been widely conducted, including those conducted by (Etika et al., 2022) and (Kristianto & Pangaribuan, 2022) who found that education significantly affects audit quality. In addition, research from (Wintari et al., 2022) also found that education significantly affects audit quality. Based on the development of hypotheses and previous research, the hypothesis in this study is:

H4: It is suspected that education significantly influences audit quality at the Sungai Penuh City Inspectorate.

Pengalaman kerja adalah suatu pengetahuan, keterampilan dan kemampuan yang dimiliki pegawai untuk mengemban tanggung jawab dari pekerjaan sebelumnya. (Rizki Humaira et al., 2021), said due professional care or professional care is related to the performance of an auditor in carrying out his duties

which are required to always be alert to various possible risks that may impact the results of his audit by considering various possibilities that will occur and thinking about solutions. The use of professional skills carefully and thoroughly allows the auditor to obtain reasonable assurance that the financial statements are free from material misstatements, whether caused by errors or fraud. The auditor must use his professional skills carefully, thoroughly (due professional care), and carefully (prudent) in every assignment.

Research on work experience on audit quality has been widely conducted, including those conducted by (Rizki Humaira et al., 2021) and (Fazmi et al., 2022) which found that work experience significantly affects audit quality. In addition, research from (Sri Rahayu & Fitriana, 2020) also found that work experience significantly affects audit quality. Based on the development of hypotheses and previous research, the hypothesis in this study is:

H₅ : It is suspected that work experience has a significant influence on audit quality at the Sungai Penuh City Inspectorate.

Incentives are additional rewards given to certain employees who perform above standard. The purpose of providing incentives is to increase employee work motivation so that employees are enthusiastic about working in an effort to achieve organizational goals by offering financial incentives and exceeding basic wages. Incentives are often important in motivating employees to be productive (Fahira & Kuntadi, 2024). Auditors will be motivated to provide high contributions because they believe that their contributions will result in the best assessment and then can provide a reward that is in accordance with their expectations.

Research on the influence of incentives on audit quality has been conducted by (Fahira & Kuntadi, 2024) dan (Rizki Humaira et al., 2021) which found that incentives significantly affect audit quality. In addition, research from (Lathifah & Wijaya, 2022) which also found that incentives have a significant effect on audit quality. Based on the development of hypotheses and previous research, the hypothesis in this study is:

H₆: It is suspected that incentives have a significant influence on audit quality at the Sungai Penuh City Inspectorate.

The commitment of the auditor's professional organization is defined as an auditor's belief in doing everything that is required for the public accounting profession so that loyalty to the profession and the public accounting professional organization will emerge. Organizational commitment involves three

attitudes: a sense of identification with the organization's goals, a sense of involvement with the organization's tasks that are truly for the benefit of the organization or profession, and a sense of loyalty to the organization.

Research on the influence of organizational commitment on audit quality has been conducted by (Aritonang & Pangaribuan, 2022) and (Sugartini & Hutnaleontina, 2021) which found that organizational commitment has a significant effect on audit quality. In addition, research from (Hariotejo, 2019) also found that organizational commitment has a significant effect on audit quality. Based on the development of hypotheses and previous research, the hypothesis in this study is:

H₇ : It is suspected that organizational commitment has a significant influence on audit quality at the Sungai Penuh City Inspectorate.

Education is the capital that supports a person's competence. Supervision carried out by auditors has a very important role in creating national efficiency, so auditors must maintain and continuously improve professionalism in carrying out their duties, one of the factors that can influence is education in accounting, because with education in accounting, an auditor can gain knowledge and understanding in relation to carrying out audit tasks. A good formal education improves human resources and will affect the audit results.

Research on the effect of education on audit quality has been widely conducted, including those conducted by (Etika et al., 2022) and (Kristianto & Pangaribuan, 2022) which found that education has a significant effect on audit quality. In addition, research from (Wintari et al., 2022) also found that education has a significant effect on audit quality. Based on the development of hypotheses and previous research, the hypothesis in this study is:

H₈: It is suspected that education has a significant influence on audit quality through organizational commitment at the Sungai Penuh City Inspectorate.

Auditor experience affects workability, the more often the auditor works and does the same job, the more skilled the auditor will be in completing his work. Inexperienced auditors will make more mistakes than experienced auditors. Based on this statement, it is identified that the increasing work experience and quality of the audit produced.

Research on work experience on audit quality has been conducted by (Rizki Humaira et al., 2021) and (Fazmi

et al., 2022) which found that work experience has a significant effect on audit quality. In addition, research from (Sri Rahayu & Fitriana, 2020) found that work experience has a significant effect on audit quality. In addition, research from. Based on the development of hypotheses and previous research, the hypothesis in this study is:

H₉: It is suspected that work experience has a significant influence on audit quality through organizational commitment at the Sungai Penuh City Inspectorate.

Incentives are often an important component in motivating employees to be productive. Auditors will be motivated to make high contributions because they believe that the contributions they make will result in the best assessment and then can provide a reward that is in accordance with their expectations. Auditor planning to make more procedures when receiving incentive compensation and auditors will re-examine the audit planning, when the client explicitly makes mistakes that will later affect the audit results.

Research on the effect of incentives on audit quality has been conducted by (Fahira & Kuntadi, 2024) and (Rizki Humaira et al., 2021) which found that incentives significantly affect audit quality. In addition, research

from (Lathifah & Wijaya, 2022) which also found that incentives have a significant effect on audit quality. Based on the development of hypotheses and previous research, the hypothesis in this study is:

H₁₀: It is suspected that incentives have a significant influence on audit quality through organizational commitment at the Sungai Penuh City Inspectorate.

2. Method

The object of this study is all employees in This study was conducted at the Inspectorate of Sungai Penuh City located at Malwan, Jalan. Jenderal. Sudirman No.25, Aur Duri, Sungai Penuh City, Jambi 37111, which is an agency that provides the data and information needed to support this writing. This study was conducted for 4 months starting from November to February 2025.

The independent variables used in this study are education (X₁), work experience (X₂), and incentives (X₃). The dependent variable used in this study is audit quality (Y). The intervening variable in this study is organizational commitment (Z). Overall, the determination of attributes and indicators and operational definitions of variables used in this study can be seen from each variable, namely:

Table 1.
Definisi Operasional Penelitian

| Variables | Operational Definition of Variables | Indicators |
|-----------------------------------|--|--|
| Audit Quality (Y) | Audit quality is an action where an auditor reports audit results based on existing evidence to interested parties in accordance with established auditing standards. | <ol style="list-style-type: none"> 1. Report all client errors. 2. Understanding of the client's information system. 3. Strong commitment to completing the audit. 4. Adhering to auditing principles and accounting principles in conducting field work. 5. Not blindly believing client statements. 6. Cautious attitude in decision making. |
| Organizational Commitment (Z) | Organizational commitment is the employee's attitude to remain in the organization and be involved in efforts to achieve the organization's mission, values and goals. | <ol style="list-style-type: none"> 1. Affective commitment. 2. Continuing commitment. 3. Normative commitment. |
| Education (X ₁) | Education is the level of formal education process passed by an individual, which is proven by obtaining a certificate of graduation from the education process. | <ol style="list-style-type: none"> 1. Level of education 2. Suitability of major. 3. Competence. |
| Work experience (X ₂) | Work experience is the level of mastery of a person's knowledge and skills in their work which can be measured by the length of | <ol style="list-style-type: none"> 1. Length of time or period of work. 2. Level of knowledge and skills possessed. 3. Mastery of work and equipment. |

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| Variables | Operational Definition of Variables | Indicators |
|-----------------------------|---|--|
| | service and the level of knowledge and skills they possess. | |
| Incentive (X ₃) | Incentives are a form of stimulation that is deliberately given by a company to its employees so that the employees are motivated and willing to work seriously to achieve the company's goals. | 1. Performance suitability. 2. Working hours. 3. Seniority. 4. Fairness. 5. Eligibility. |

The population for the study was all employees at the Sungai Penuh City Inspectorate totaling 80 people. Because the population is 80, the author in this study determined the entire population as a sample or saturated sample, namely 80 people. The primary data from this study includes data obtained from the Sungai Penuh City Inspectorate based on a list of questions (questionnaires) consisting of audit quality variables, organizational commitment, education, work experience and incentives. The data collection technique was carried out using a questionnaire. The data analysis method in this study used the Structural

Equation Modeling (SEM) tool using the Partial Least Square (PLS) program, PLS is a Structural Equation Modeling (SEM) equation model with an approach based on variance or component based structural equation modeling.

3. Result and Discussion

Based on the results of the outer model test using SmartPLS, the correlation values between the research variable statement items were obtained as follows:

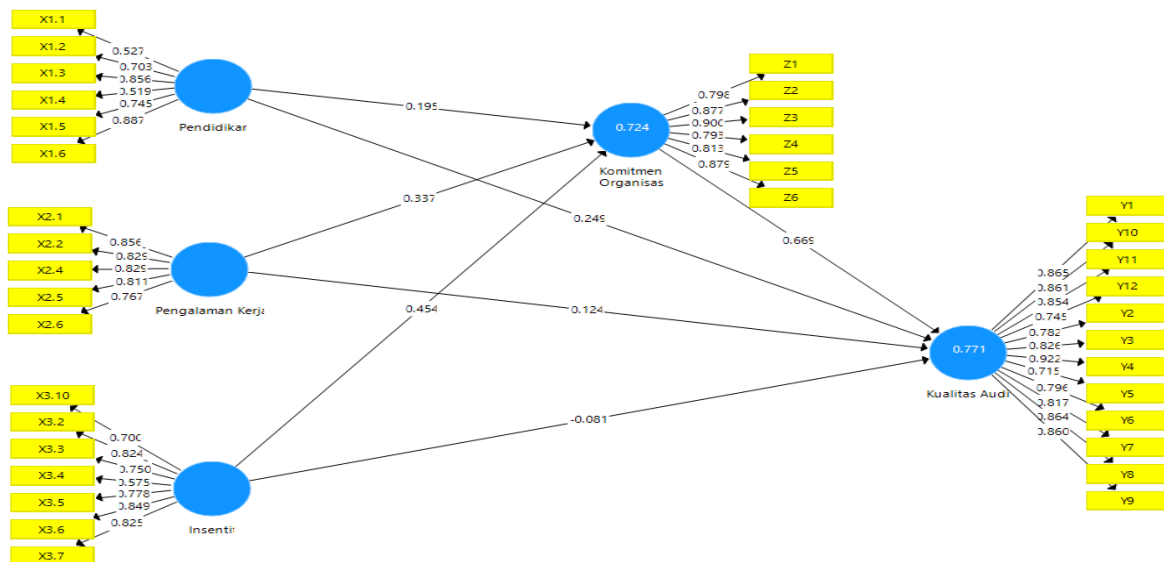


Figure 1. Outer Model Test Results After Elimination

From Figure 1, the statements that were eliminated level of reliability of each construct or variable. This include the work experience variable (X2), namely assessment is by looking at the composite reliability X2.3 and the incentive variable (X3), namely X3.1 and X3.8. After the level of data validity is known, the next step is to find out the level of data reliability or the alpha value > 0.70

Table 2
Nilai Construct Reliability dan Validity

| Explanation | Cronbach'S Alpha | rho_A | Composite Reliability | AVE |
|-------------------------------|------------------|-------|-----------------------|-------|
| Education (X1) | 0,820 | 0,889 | 0,861 | 0,519 |
| Work Experience (X2) | 0,879 | 0,896 | 0,910 | 0,670 |
| Incentives (X3) | 0,880 | 0,901 | 0,906 | 0,581 |
| Organizational Commitment (Z) | 0,919 | 0,924 | 0,937 | 0,713 |
| Audit Quality (Y) | 0,958 | 0,961 | 0,963 | 0,685 |

Source: SmartPLS Processing, 2025

Based on table 2, the Cronbach alpha value above 0.70 has been found, meaning that the level of data reliability is good or reliable. Then the composite reliability value of each construct is > 0.70, so it can also be concluded that the level of data reliability is good or reliable. Furthermore, the determination coefficient test is in Table 3 below:

| Keterangan | R-Square | R-Square Adjusted |
|-------------------------------|----------|-------------------|
| Organizational Commitment (Z) | 0,724 | 0,713 |
| Audit quality (Y) | 0,771 | 0,759 |

Sumber: SmartPLS Processing, 2025

Table 3. R-Square Test Results

The following is the SmartPLS output, which illustrates the estimated output for testing path coefficients:

Table 4.
Hasil Path Coefficient

| Hypotheses | Description | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics ((O/STDEV)) | P Values | Explanation |
|------------|--|---------------------|-----------------|----------------------------|--------------------------|----------|-------------|
| H1 | Education (X1) > Organizational Commitment (Z) | 0,195 | 0,190 | 0,071 | 2,755 | 0,003 | Accepted |
| H2 | Work Experience (X2) > Organizational Commitment (Z) | 0,337 | 0,339 | 0,064 | 5,286 | 0,000 | Accepted |
| H3 | Incentives (X3) > Organizational Commitment (Z) | 0,454 | 0,460 | 0,083 | 5,486 | 0,000 | Accepted |
| H4 | Education (X1) > Audit Quality (Y) | 0,249 | 0,252 | 0,092 | 2,701 | 0,004 | Accepted |
| H5 | Work Experience (X2) > Audit Quality (Y) | 0,124 | 0,125 | 0,095 | 1,307 | 0,096 | Rejected |
| H6 | Incentives (X3) > Audit Quality (Y) | -0,081 | -0,084 | 0,077 | 1,055 | 0,146 | Rejected |
| H7 | Organizational Commitment | 0,669 | 0,670 | 0,131 | 5,112 | 0,000 | Accepted |

Source: SmartPLS Processing, 2025

Furthermore, the results of the Specific Indirect Effects are in Table 5 below:

Tabel 4.16
Specific Indirect Effects Results

| Hypotheses | Description | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics (O/STDEV) | P Values | Explanation |
|------------|--|---------------------|-----------------|----------------------------|--------------------------|----------|-------------|
| H8 | Education (X1) > Organizational Commitment (Y) > Audit Quality (Y) | 0,130 | 0,125 | 0,048 | 2,704 | 0,004 | Accepted |
| H9 | Work Experience (X2) > Organizational Commitment (Z) > Audit Quality | 0,226 | 0,228 | 0,065 | 3,462 | 0,000 | Accepted |
| H10 | Incentives (X3) > Organizational Commitment (Z) > Audit Quality | 0,304 | 0,310 | 0,089 | 3,462 | 0,000 | Accepted |

Source: SmartPLS Processing, 2025

Discussion

The Influence of Education on Organizational Commitment

Based on the test results using the SmartPLS tool, education has a positive and significant influence on organizational commitment. Where the original sample coefficient value is 0.195, which is the magnitude of the influence of the education construct on organizational commitment. Then, the t-statistic value > t-table 1.96 at alpha 5% or 2.755 > 1.96, the P-Values value of 0.003 < 0.05, it can be obtained that H0 is rejected and H1 is accepted.

In other words, education has a positive and significant influence on organizational commitment. This means that the higher a person's level of education, the more likely they are to have a strong commitment to the organization where they work.

Higher education can strengthen an individual's commitment to the organization by improving skills, providing development opportunities, increasing emotional attachment, and providing a sense of achievement and motivation to continue contributing. However, to get a more complete picture, it is important to also consider other factors that interact with education in influencing organizational commitment.

Research on the influence of education on organizational commitment has been conducted by (Adam et al., 2020) and (Wiraguna et al., 2022) which found that education has a significant effect on

organizational commitment. In addition, research from (Kirani, 2023) also found that education significantly affects organizational commitment. Organizations will tend to appoint employees with high education to perform tasks that are in accordance with the education obtained by the employee.

The Influence of Work Experience on Organizational Commitment

Based on the test results using the SmartPLS tool, work experience has a positive and significant influence on organizational commitment. The original sample coefficient value is 0.337, which is the magnitude of the influence of the work experience construct on organizational commitment. Then, the t-statistic value > t-table 1.96 at alpha 5% or 5.286 > 1.96, the P-Values value of 0.000 < 0.05, it can be obtained that H0 is rejected and H2 is accepted.

In other words, work experience positively and significantly influences organizational commitment. Work experience has a strong impact on shaping a person's level of commitment to the organization where they work. The more work experience an individual has, the more likely they are to feel more attached and committed to the organization.

Work experience enriches skills, increases self-confidence, and strengthens loyalty to the organization. However, it should be remembered that other factors such as leadership, work environment, and recognition of contributions also influence the overall level of organizational commitment.

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Research on the influence of work experience on organizational commitment has been conducted by (Lukito et al., 2019) and (Haryanto & Sriwidodo, 2019) who found that work experience significantly affects organizational commitment. In addition, research from (Robbiantara et al., 2022) also found that work experience significantly affects organizational commitment.

The Influence of Incentives on Organizational Commitment

Based on the test results using the SmartPLS tool, there is a positive and significant influence of incentives on organizational commitment. Where the original sample coefficient value is 0.454 which is the magnitude of the influence of the incentive construct on organizational commitment. Then, the t-statistic value $<t\text{-table } 1.96 \text{ at } \alpha 5\% \text{ or } 5.486 > 1.96$, the P-Values value $0.000 < 0.05$, it can be obtained that H0 is rejected and H3 is accepted.

In other words, there is a positive and significant influence of incentives on organizational commitment. Providing incentives (either in the form of financial or non-financial rewards) can have a strong and positive impact on the level of employee commitment to the organization. In this context, incentives act as one of the factors that motivate employees to remain loyal and bound to the organization.

Incentives function as motivators that increase Organizational Commitment, a sense of loyalty, and emotional attachment of employees to the organization. Incentives that are given fairly and appropriately can strengthen employee commitment, reduce turnover, and increase productivity. However, it is important to remember that incentives are not the only factor that influences commitment, and other factors such as leadership, organizational culture, and working conditions also play an important role in building strong commitment from employees.

Research on the effect of incentives on organizational commitment has been conducted by (Dewi & Turangan, 2020) and (Monika et al., 2020) which found that incentives have a significant effect on organizational commitment. In addition, research from (Dewi & Turangan, 2020) also found that incentives significantly affect organizational commitment.

The Influence of Education on Audit Quality

Based on the test results using the SmartPLS tool, there is a positive and significant influence of education on audit quality. The original sample coefficient value is 0.249, which is the magnitude of the influence of the education construct on audit quality. Then, the t-

statistic value $> t\text{-table } 1.96 \text{ at } \alpha 5\% \text{ or } 2.701 > 1.96$, the P-Values value of $0.004 < 0.05$, then it can be obtained that H0 is rejected and H4 is accepted. In other words, there is a positive and significant influence of education on audit quality. The level of education of an auditor can affect the quality of the work they do in the audit process. Higher or more relevant education can improve the auditor's abilities and skills in carrying out audit tasks, which in turn has the potential to improve the quality of the audit itself. Better and more relevant education prepares auditors with in-depth knowledge, sharper analytical skills, and a better understanding of applicable audit standards and regulations. All of these factors contribute to the auditor's ability to perform a higher quality audit, which adds value to the organization being audited and the parties relying on the audit report. However, to achieve optimal audit quality, experience, technical skills, and other factors must also be considered.

Research on the effect of education on audit quality has been widely conducted, including those conducted by (Etika et al., 2022) and (Kristianto & Pangaribuan, 2022) which found that education significantly affects audit quality. In addition, research from (Wintari et al., 2022) also found that education significantly affects audit quality.

The Influence of Work Experience on Audit Quality

Based on the test results using the SmartPLS tool, work experience has a positive and insignificant influence on audit quality. The original sample coefficient value is 0.124, which is the magnitude of the influence of the work experience construct on audit quality. Then, the t-statistic value $<t\text{-table } 1.96 \text{ at } \alpha 5\% \text{ or } 1.307 < 1.96$, the P-Values value $0.096 > 0.05$, then it can be obtained that H0 is accepted and H5 is rejected. In other words, there is a positive and insignificant influence of work experience on audit quality. Although work experience can positively impact the quality of the audit performed, the influence may not be large or consistent enough to be considered statistically significant. This means that work experience may have an influence, but other factors may be more dominant or there is variability in the data that reduces the influence of work experience on audit quality.

Overall, work experience can positively affect audit quality, but the effect may not always be significant. This is due to many other factors that affect audit quality, such as knowledge updates, professional training, technical skills, and supportive environmental and motivational factors. Work experience can provide valuable insights, but it does not guarantee a significant increase in audit quality if it is not balanced with other factors that support the quality and effectiveness of the auditor.

Research on work experience on audit quality has been widely conducted, including those conducted by (Rizki Humaira et al., 2021) and (Fazmi et al., 2022) which found that work experience significantly affects audit quality. In addition, research from (Sri Rahayu & Fitriana, 2020) also found that work experience has a significant effect on audit quality.

The Effect of Incentives on Audit Quality

Based on the test results using the SmartPLS tool, incentives have a negative and insignificant influence on audit quality. Where the original sample coefficient value is -0.081 which is the magnitude of the influence of the incentive construct on audit quality. Then, the t-statistic value $<t\text{-table } 1.96 \text{ at } \alpha 5\% \text{ or } 1.055 < 1.96$, the P-Values value $0.146 > 0.05$, then H_0 is accepted and H_6 is rejected.

In other words, there is a negative and insignificant influence of incentives on audit quality. Although incentives can potentially affect audit quality, the influence may not be strong or consistent enough to produce a significant impact, and can even have a negative impact under some conditions.

Although incentives can positively influence auditors to work harder and more efficiently, poorly designed or unbalanced incentives can risk reducing audit quality. Negative and insignificant incentives can occur if auditors focus more on instant rewards, ignore strict audit standards, or complete work in an inadequate manner to achieve quick results. Therefore, appropriate incentive design and adequate oversight are essential to ensure that incentives actually encourage improvements in audit quality rather than deteriorating it.

Research on the effect of incentives on audit quality has been conducted by (Fahira & Kuntadi, 2024) and (Rizki Humaira et al., 2021) found that incentives significantly affect audit quality. In addition, research from (Lathifah & Wijaya, 2022) found that incentives significantly affect audit quality.

The Influence of Organizational Commitment on Audit Quality

Based on the test results using the SmartPLS tool, organizational commitment has a positive and significant influence on audit quality. The original sample coefficient value is 0.669, which is the magnitude of the influence of the organizational commitment construct on audit quality. Then, the t-statistic value $> t\text{-table } 1.96 \text{ at } \alpha 5\% \text{ or } 5.112 > 1.96$, the P-Values value of $0.000 < 0.05$, it can be obtained that H_0 is rejected and H_7 is accepted.

In other words, organizational commitment has a

positive and significant influence on audit quality. The level of employee commitment to the organization can have a direct impact on the quality of the audit performed. High organizational commitment is related to employee involvement, loyalty, and motivation in carrying out their duties. In the context of an audit, a strong commitment to the organization can increase the auditor's dedication to conducting audits with high standards, which in turn can improve the quality of the audit produced.

Overall, organizational commitment has a positive and significant influence on audit quality. Auditors who have a high commitment to the organization tend to be more motivated, involved, and responsible in their work. This leads to an increase in the quality of audits performed, as they are more careful, thorough, and committed to complying with applicable standards. High commitment also contributes to reduced turnover and errors and strengthened ethics and integrity in the audit process. As a result, organizations with auditors with strong commitment are more likely to produce higher quality, more accurate, and more credible audits.

Research on the effect of organizational commitment on audit quality has been conducted by (Aritonang & Pangaribuan, 2022) and (Sugiartini & Hutnaleontina, 2021) which found that organizational commitment significantly affects audit quality. In addition, research from (Hariotejo, 2019) also found that organizational commitment significantly affects audit quality.

The Influence of Education on Audit Quality through Organizational Commitment

Based on the test results using the SmartPLS tool, there is a positive and significant influence of education on audit quality through organizational commitment. Where the original sample coefficient value is 0.130 which is the magnitude of the influence of the education construct on employee performance through organizational commitment. Then, the t-statistic value $> t\text{-table } 1.96 \text{ at } \alpha 5\% \text{ or } 2.704 > 1.96$, the P-Values value is $0.004 < 0.05$, then it can be obtained that H_0 is rejected and H_8 is accepted.

In other words, there is a significant influence of education on audit quality through organizational commitment. An auditor's education can affect the quality of the audit performed, but this influence occurs through the organizational commitment channel. This means that education contributes to the auditor's commitment to the organization, and this commitment then has an impact on the quality of the audit produced. This illustrates a more complex relationship, where organizational commitment plays a mediating role between education and audit quality.

Overall, education plays an important role in improving audit quality, but its impact will be more optimal if it is carried out through organizational commitment. Organizational commitment acts as a link that strengthens the application of knowledge and skills gained from education in audit practice. Auditors who are highly educated and have a strong commitment to the organization will be more motivated, more ethical, and more responsible in their work, which directly improves the quality of the audits they produce. In other words, education provides technical skills and creates a foundation for commitment to the organization that strengthens the quality of the audits performed.

Research on the effect of education on audit quality has been widely conducted, including those conducted by (Etika et al., 2022) and (Kristianto & Pangaribuan, 2022) which found that education significantly affects audit quality. In addition, research from (Wintari et al., 2022) also found that education significantly affects audit quality.

The Influence of Work Experience on Audit Quality through Organizational Commitment

Based on the test results using the SmartPLS tool, work experience has a positive and significant influence on audit quality through organizational commitment. The original sample coefficient value is 0.226, which is the magnitude of the influence of the work experience construct on audit quality through organizational commitment. Then, the t-statistic value $> t\text{-table } 1.96$ at alpha 5% or $3.462 > 1.96$, the P-Values value of $0.000 < 0.05$, then it can be obtained that H_0 is rejected and H_1 is accepted.

In other words, work experience significantly influences audit quality through organizational commitment. An auditor's work experience has an impact on audit quality, but this influence occurs through the organizational commitment channel. This means that although work experience provides useful skills and insights for auditors, its positive impact on audit quality is stronger if the auditor has a high commitment to the organization.

Overall, work experience can significantly influence audit quality, but this influence will be stronger if it is passed through organizational commitment. Organizational commitment serves as a link that strengthens the auditor's work experience, ensuring that the skills and knowledge gained from experience are applied in a more responsible, professional and ethical manner. Auditors who are experienced and highly committed to the organization will be more motivated, more thorough and more quality-oriented, which in turn improves the results of the audits performed.

Research on work experience on audit quality has been conducted by (Rizki Humaira et al., 2021) and (Fazmi et al., 2022) which found that work experience significantly affects audit quality. In addition, research from (Sri Rahayu & Fitriana, 2020) also found that work experience has a significant effect on audit quality.

The Influence of Incentives on Audit Quality through Organizational Commitment

Based on the test results using the SmartPLS tool, incentives have a positive and significant influence on audit quality through organizational commitment. The original sample coefficient value is 0.304, which is the magnitude of the influence of the incentive construct on audit quality through organizational commitment. Then, the t-statistic value $> t\text{-table } 1.96$ at alpha 5% or $3.418 > 1.96$, the P-Values value of $0.000 < 0.05$, then it can be obtained that H_0 is rejected and H_1 is accepted.

In other words, incentives significantly influence audit quality through organizational commitment. Incentives given to auditors can affect audit quality, but this influence occurs through the organizational commitment channel. This means that incentives given to auditors can improve audit quality, but only if the auditor has a high commitment to the organization. Organizational commitment acts as a liaison or mediator that strengthens the impact of incentives on audit quality.

Overall, incentives can have a significant influence on audit quality, but the impact will be greater if the incentives are received by auditors who have a high commitment to the organization. Organizational commitment serves as a mediator that strengthens the relationship between incentives and audit quality, because committed auditors tend to use incentives as motivation to work with high dedication, maintain ethics, and provide quality audit results. Without a strong commitment to the organization, incentives may not have a significant positive impact on audit quality.

Research on the effect of incentives on audit quality has been conducted by (Fahira & Kuntadi, 2024) and (Rizki Humaira et al., 2021) which found that incentives significantly affect audit quality. In addition, research from (Lathifah & Wijaya, 2022) who also found that incentives have a significant effect on audit quality.

4. Conclusion

Based on the results of the discussion in the previous chapters, it can be concluded that education, work experience, and incentives have a significant influence on organizational commitment at the Sungai Penuh City Inspectorate. In addition, education is also proven to have a significant effect on audit quality, while work

experience and incentives do not show a significant direct effect. However, organizational commitment itself is proven to have a significant effect on audit quality. Furthermore, this study reveals that organizational commitment acts as an intervening variable that mediates the effect of education, work experience, and incentives on audit quality. This means that although work experience and incentives do not have a direct effect, both still contribute to improving audit quality through increasing organizational commitment. Thus, organizational commitment is a key factor that connects the three independent variables (education, work experience, and incentives) with audit quality at the Sungai Penuh City Inspectorate.

Based on the research findings, the author provides several recommendations to improve audit quality at the Sungai Penuh City Inspectorate as well as input for further research development. For the Sungai Penuh City Inspectorate, the findings that education, work experience, and organizational commitment have a significant effect on audit quality should be considered in human resource development. Improving audit quality can be done through ongoing training programs to improve auditor technical competence, as well as strengthening incentive systems that encourage employee motivation and loyalty. In addition, building an organizational culture that is oriented towards integrity and professionalism will strengthen the auditor's commitment to producing accurate and reliable audit reports. With these steps, the Inspectorate can improve transparency and accountability in regional financial management. For Further Researchers, it is recommended to expand the scope of the study by exploring other variables that may affect audit quality, such as individual motivation, reward systems, or technological support in the audit process. The research approach can be developed with more complex methods, such as path analysis or SEM modeling, as well as expanding the sample to other agencies to strengthen the generalizability of the findings. Thus, future research can provide a more holistic understanding of the determinants of audit quality and strategies for optimizing effective audit practices. By implementing these recommendations, both practitioners and academics can contribute to improving regional financial governance through high-quality audits..

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