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The moderating role of auditor experience in the relationship between auditor motivation and audit quality

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***Abstract*---**This study explores the relationship between auditor motivation and audit quality, while also assessing the moderating influence of auditor experience in Ghana's auditing sector. It aims to offer empirical confirmation through the application of self-determination theory (SDT) as the foundational theoretical framework. A quantitative research methodology was used, incorporating a cross-sectional survey design. Data were gathered from 350 auditors representing diverse types and organisations through standardised online surveys. The data were examined using partial least squares structural equation modelling (PLS-SEM) in SmartPLS4, assessing both direct and moderating effects. The findings indicate that auditor motivation significantly enhances audit quality ($\beta = 0.780$, $t = 15.290$, $p < .001$). Furthermore, auditor experience was identified as a significant moderator of this relationship ($\beta = 0.105$, $t = 3.214$, $p < .001$). The findings indicate that motivation enhances audit outcomes, especially when bolstered by experience, as predicted by Self-determination theory (SDT). This study significantly contributes to the literature by amalgamating motivation and experience into a singular

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predictive model of audit quality, thereby addressing a theoretical need in the current audit literature. It provides pragmatic insights for audit companies and regulators in lower-middle-income economies, such as Ghana, highlighting the integral significance of motivation and experience enhancement in achieving audit excellence.

Keywords---Auditor motivation, Auditor experience, Audit quality, Self-determination theory, Moderation analysis, PLS-SEM.

Introduction

Audit quality is a cornerstone of financial transparency and investor confidence, especially in dynamic regulatory and economic landscapes. As financial statements become increasingly complex, the responsibility placed on auditors to ensure credibility and detect misstatements becomes more crucial (Kaira et al., 2023; Alsaeedi, 2023). Globally, lapses in audit quality, exemplified by the Wirecard scandal, have eroded public trust and raised critical questions about the professional capabilities and ethical resolve of auditors (Teichmann, Boticiu and Sergi, 2023).

In Sub-Saharan Africa, particularly in Ghana, concerns about audit quality have become increasingly salient. The 2016 banking crisis and repeated incidents of fraud, as reported by the Bank of Ghana (BoG, 2022), highlighted the significant weaknesses in audit oversight. Dwamena and Yusoff (2022) attributed much of this failure to auditor inexperience and declining morale factors that impair diligence and professional scepticism. While regulatory reforms are vital, there is growing recognition that improvements in audit quality must also address the psychological and experiential dimensions of audit practice.

This study is anchored in Self-determination Theory (SDT), which posits that intrinsic motivation rooted in autonomy, competence, and relatedness is essential for high-quality, self-regulated performance (Ryan and Deci, 2023). In the audit context, motivation influences how rigorously professionals apply their judgment and resist ethical compromises. However, SDT also acknowledges that motivation alone may not suffice; without adequate experience, even highly motivated auditors may struggle to deliver quality outcomes (Pradhono & Setijaningsih, 2025; Siahaan et al., 2024).

Therefore, auditors' experience emerges as a potentially critical moderating factor. Experienced auditors are generally more adept at navigating complex audit scenarios, exercising professional scepticism, and sustaining their motivation under pressure (Darmawan, 2023; Mildawani, 2023). However, paradoxically, extensive experience may also lead to complacency or resistance to new methods (Alsaeedi, 2023), making its influence on motivation multifaceted and context-specific.

Although previous studies have explored individual effects of motivation or experience on audit quality (Mustika, 2023; Alqudah et al., 2023), limited research has examined their interaction within a unified theoretical model,

particularly in lower-middle-income countries like Ghana. Furthermore, existing research often applies the Theory of Reasoned Action, which inadequately accounts for internal psychological processes (Nugraha, Nugroho and Setiawan, 2020). This study addresses these gaps by employing SDT to explore how auditor experience moderates the relationship between motivation and the quality of audits.

Accordingly, this study seeks to empirically examine whether auditors' experience strengthens, weakens, or conditions the impact of auditor motivation on audit quality in Ghana's auditing sector.

Literature review and hypothesis development

Audit motivation and audit quality

Auditor motivation is an important aspect in accounting and auditing, significantly impacting the accuracy and quality of financial reporting (Kadous and Zhou, 2017; Neser, Sitepu and Sitepu, 2022). The role of both intrinsic and extrinsic auditor motivation is important in improving the accuracy and reliability of financial reporting. The intrinsically motivated auditor is motivated by internal rewards, including intellectual satisfaction from analysing complex transactions, ethical pride in contributing to a transparent financial market, and the professional feeling of having accomplished something. In contrast, extrinsic motivation arises from external sources, such as monetary rewards, promotions, peer attention, and legal or regulatory mandates.

Self-determination theory (SDT) according to Ryan and Deci (2023), holds that the highest quality of motivation occurs when people act from a state of autonomy, competence, and relatedness. In SDT, intrinsic motivation is helpful in explaining why people are more engaged and resilient toward behaviour (Chiu, 2024; Nunes et al., 2024). Chiu (2024) mentions that this shields individuals from the pressures of time constraint, ethical dilemma, and client pressure in meeting those demanding professional standards. Therefore, SDT provides the theoretical basis to propose that auditors exhibit more competency, autonomy, professional scepticism, ethical judgment, and detailed diligence, all of which are aligned with audit quality.

Kadous and Zhou (2017) suggest that auditors' intrinsic motivation enhances judgment quality, especially when executing complicated audit tasks, a view supported by Mildawani (2023), based on the finding that auditor proficiency significantly enhances audit quality. Auditor motivation significantly enhances audit quality. However, van Brenk and Majoor (2023) and Alqudah et al. (2023) note that under intense engagement pressure, audit quality bonuses lose effectiveness, suggesting that extrinsic motivation may not always improve outcomes. Similarly, Astini et al. (2024) reported no significant effect of motivation indicating that institutional and environmental contexts moderate motivational impact. Evidence indicates that although intrinsic auditor motivation can improve audit quality, its impact is significantly influenced by context. In light of these discussions, this study hypothesises that

H1: *There is a significant relationship between auditor motivation and audit quality*

Moderating role of auditor experience

Auditor experience is defined by a strong capacity for learning, enabling auditors to acquire proficiency in audit methodologies (Mulyani, 2020). With increased experience, auditors develop the skills and expertise that enable them to excel in their duties. Despite their engagement in auditing practices, experienced auditors are more adept at offering rational justifications for discrepancies in financial statements and can categorize errors according to audit objectives and the framework of the accounting system, which is essential. Experience equips auditors to confront and overcome challenges encountered while fulfilling their responsibilities, enabling them to manage the emotional expectations of the entity being investigated.

In addition to knowledge and expertise, auditor experience enhances the quality essential for achieving audit competence and excellence. The main ideas of self-determination theory (SDT) are demonstrated by describing how auditor experience increases perceived competence, which is one of three main psychological needs. As auditors' gain the knowledge that makes them feel more capable and effective at their job, the strength of intrinsic motivation also increases. However, empirical literature presents a mixed understanding of how motivation influences audit quality. Aswar et al. (2021) affirms competence and motivation greatly enhance audit quality, indicating that a motivated auditor is more likely to apply their expertise effectively. In contrast, Zainudin et al. (2021) found no significant influence of motivation alone on audit quality, although competence and scepticism were key drivers, suggesting that motivation alone may not work in isolation.

Saragi et al. (2022) also reported that while experience improves audit quality, motivation as a moderating factor does not influence the relationship between competence, experience and remote auditing on audit quality. This finding echoes with Neser et al. (2022) who concluded that work experience and motivation as moderating variables exert no influence on audit quality. However, Sanjaya and Amlayasa (2024) introduced nuance by demonstrating that intrinsic motivation mediates the relationship between independence and audit quality implying that the internalization of ethical values can bridge personal disposition and performance outcomes.

The discrepancies hinted at the fact that motivation may not have a straightforward effect. Instead, its effect could be conditioned with other factors, for example experience. The psychological drive is provided by motivation, but often experience ultimately determines how that drive is translated into audit quality. In light of this, this article hypothesis that:
H2: *Auditor experience moderates the relationship between auditor motivation and audit quality*

Measurement of variables/ Methodology
Research Approach and Design

This study employed the quantitative research approach. Creswell and Creswell (2023) indicate that quantitative research approach offers a systematic approach

for rigorously examining hypotheses and concepts through known literature or theoretical frameworks, utilising sophisticated statistical analysis. This study utilized the quantitative research approach to evaluate and analyze characteristics such as auditor motivation, audit quality, and auditor experience. This approach facilitated rigorous statistical analysis and generalizability for the study.

This study utilised a cross-sectional survey design. The cross-sectional survey design was suitable as it facilitated the quick collection of data from a different respondent at a particular point in time (Connelly, 2016).

Population

Taherdoost (2018) defines the study population as all members and individuals intended for the research. All individuals in the population must exhibit the specific attribute under examination to be eligible for participation in the study. This study's population comprised auditors of several categories, including internal, external, government, forensic, IT, environmental, compliance, and operational auditors operating in Accra, Ghana. The selection of this diverse group was to incorporate auditors from varied backgrounds and specialties, each facing unique challenges and employing distinct methodologies in their auditing procedures.

Sampling technique and size

This study utilized a combination of purposive and convenience sampling techniques. According to researchers, purposive sampling selects participants based on specific traits relevant to the study, while convenience sampling focuses on participants who are easier to access (Etikan et al., 2016; Hossan et al., 2023). Purposive sampling was employed to select auditors based on their experience levels and jobs within auditing firms, so ensuring a variety of perspectives and knowledge. Convenience sampling, conversely, was employed to efficiently access a wide array of auditors, notwithstanding the possibility of bias.

Creswell (2014) notes that it is important to choose a sample size that appropriately represents the target group to make sure that the study's results are useful to the larger community. The study calculated the sample size using Cochran's (1977) formula:

$$n_0 = \frac{z^2 \cdot p \cdot (1-p)}{e^2} \quad (1)$$

Where; n_0= Sample Size; z-score tables at 99% confidence level Z-Score (z) = 1.96; Expected variance in the responses (p) = 0.5; Margin of Error (e) = ±5% = 0.05. Putting these values into (1) gives;

$$n_0 = \frac{(1.96)^2 \cdot 0.5 \cdot (1-0.5)}{(0.05)^2}$$

$$n_0 = \frac{3.816 \cdot 0.25}{0.0025}$$

$$n_0 = 384$$

Therefore, 384 respondents formed the study's sample size. Ghasemi and Zahediasl (2012) suggest that a minimum sample size of 100 is essential, substantiated by empirical evidence. The authors argued that research conclusions are more credible when based on a large sample size, as this reduces the potential for bias.

Data Collection Tool

This study utilized online structured questionnaires to collect data from participants. The questionnaire comprised two main sections: Section A and Section B. Section A focused on gathering relevant demographic information from participants, including age, gender, auditor type, rank, educational qualifications, and level of involvement in audit operations.
Section B comprised three constructs (Auditor Motivation, Audit Quality, and Auditor Experience) that were assessed using the 7-point Likert scale (1 – Strongly Disagree; 2 – Disagree; 3 – Somewhat Disagree; 4 – Neither Agree nor Disagree; 5 – Somewhat Agree; 6 – Agree; 7 – Strongly Agree). Auditor Motivation construct was adapted from Tremblay et al. (2009) Work Extrinsic and Intrinsic Motivation scale. This construct was measured using 12 items. The Audit Quality construct was measured using 10 items adapted from Haapamäki and Sihvonen (2021) and Knechel et al. (2013) studies while the Auditor Experience construct was measured using 5 items adapted from Hussin et al. (2017).

Data Collection Procedure

This research employed a standardized self-administered online questionnaire, chosen for its efficacy in collecting uniform responses from a varied sample. The selected respondents accessed the questionnaire electronically via an online link, ensuring anonymity and convenience. This method enabled participants to complete the survey at their convenience, accommodating their demanding schedules.

The transition to an online format necessitated alterations to the Drop-off and Pick-up (DOPU) technique employed in traditional environments. Each participant received an official cover email from the researcher, outlining the objectives and instructions of the study. The study deliberately employed email and phone reminders to remind participants of the survey timeline, aiming to enhance response rates as recommended by Taherdoost (2021). This strategy maintained the sample's authenticity while using the benefits of online management, including quick accessibility, large reach, and efficient data collection. The data collection spanned five weeks, from first week of January, 2025 to first week of February, 2025.

The researcher received 368 responses at the end of data collection data collection, 368 responses were received, indicating a response rate of 95.3%. After checks for response completeness, 350 responses were deemed fit for analysis, representing 91.1%. While Leslie (1972) indicates response rates above 80% are desirable in survey-based studies, Sataloff and Vontela (2021) advocate for 40% - 75% response rates.

Data Analysis

The study employed SPSS (version 29) to ascertain missing values, outliers, and inconsistent answers. Furthermore, data normality was checked using skewness and kurtosis. Descriptive statistics like means and standard deviations were calculated. The Cronbach's Alpha was used to test the internal consistency of the measurement scales, using the 0.70 threshold (Adamson & Prion, 2013).

Exploratory Factor Analysis (EFA) was carried out first to discover the basic structure of the latent constructs, followed by Confirmatory Factor Analysis (CFA) using Analysis of Moment Structures (AMOS) to confirm the reliability of the model. The study measured convergent validity with Average Variance Extracted (AVE) (0.50 threshold) and CR (0.70 threshold), and discriminant validity with the help of the Fornell-Larcker criterion (Cheung et al., 2024). The quality of the model fit was evaluated by looking at GFI, CFI, AGFI, TLI, RMSEA, and Chi-square/df ratio (Sureshchandar, 2023).

The linear regression test was used to analyse the relationships between auditor experience, auditor motivation and audit quality. Moreover, the SPSS PROCESS macro was used to test the moderating effect of auditor experience following the procedures laid down by Hayes (2018).

Ethical Consideration

In doing research, it is essential to emphasize ethical considerations, especially in the context of volunteering. Upholding the ethical integrity of the study process safeguards the rights and welfare of the participants (Andrews *et al.*, 2023). The research adhered to fundamental principles such as informed permission, confidentiality, the right to withdraw, minimization, and methods for ensuring data integrity as stipulated by the Data Protection Act 2012 contained in the Constitution of Ghana. Furthermore, the ethical clearance was sought from the Institutional Review Board of the University of Ghana before study commenced. Upholding confidentiality and integrity mandated rigorous anonymity for the respondents. Encryption techniques for digital files were employed to avert unlawful access.

Results
Descriptive and Normality Assessment of Data

During the initial data preparation phase, descriptive and normality statistics for each of the variables of the three latent constructs, Auditor Experience, Audit Quality, and Auditor Motivation indicated that the data are statistically reliable and ready to be further analyzed. The Mean scores were between 3.29 (IM4) and 4.55 (AE3). The standard deviations, such as 0.82 (CS2) and 1.48 (AE5), are within acceptable ranges of the latent constructs, indicating moderate variability. After performing the descriptive analysis, the normality test showed that Skewness values for all items lie between –1.04 and +0.47, and Kurtosis values lie between –1.06 and +2.13, indicating normality. Although Motivation (e.g., EM3 = M = 3.56), Auditor Experience (e.g., AE3 = M = 4.55), and Audit Quality (e.g., CS3 = M = 3.60; QD3 = M = 4.26) items have greater mean values, indicating strong

agreement, all constructs qualify for parametric tests. These findings validate the suitability of the data for advanced statistical analysis including exploratory and confirmatory factor analyses and structural equation modeling.

Table 1: Descriptive and Normality Assessment of Data

Variable	Min	Max	M	SD	Skewness	Kurtosis
Auditor Experience	1	7	4.00	1.39	0.27	–0.71
Auditor Motivation	1	7	3.45	0.91	–0.74	1.34
Audit Quality	1	7	4.26	1.43	0.26	–0.68

Demographic Characteristics of Respondents

The socio-demographic respondent profile also shows a heterogeneous and well-distributed sample. Based on age, 20.6% of the respondents fall under the 45–54 years category, 18.9% under-25 and 16.6% in the 35–44 years category. This indicates a combination of early-career and veteran professionals in the audit profession. By gender, males comprised the most significant category at 37.7%, and females were next at 34.0%. Surprisingly, a very high percentage—28.3%—did not want to report their gender, possibly due to a privacy concern or gender identity expression openness. Across professional grades, staff auditors account for the most significant percentage at 17.7%, directors at 13.1%, and partners at 12.9%. This range spans both those in operational and strategic leadership grades. Managers, senior auditors, and IT/internal auditors are also well-represented and add additional depth to diversity. Further analysis on the respondent demographic is highlighted in the table below.

Table 2: Characteristics of respondent demographics

Variable	Category	Frequency (n)	Percentage (%)
Age Range	Under 25	66	18.9%
	25–34	54	15.4%
	35–44	58	16.6%
	45–54	72	20.6%
	55–64	48	13.7%
	65 or older	52	14.9%
	Total	350	100.0%
Gender	Male	132	37.7%
	Female	119	34.0%
	Prefer not to say	99	28.3%
Position/Title	Partner	45	12.9%
	Director	46	13.1%
	Manager	42	12.0%
	Senior Auditor	44	12.6%
	Staff Auditor	62	17.7%
	Internal Auditor	41	11.7%
	IT Auditor	40	11.4%
	Other	30	8.6%
Years of Experience	Less than 1 year	60	17.1%

Variable	Category	Frequency (n)	Percentage (%)
	1–3 years	72	20.6%
	4–6 years	74	21.1%
	7–10 years	70	20.0%
	More than 10 years	74	21.1%
Type of Audit Firm	Big Four	88	25.1%
	Local	92	26.3%
	Government Audit Body	97	27.7%
	Other	73	20.9%
Audit Focus	Financial	64	18.3%
	Operational	49	14.0%
	Compliance	53	15.1%
	Information Systems	52	14.9%
	Forensic	41	11.7%
	Tax	42	12.0%
	Other	49	14.0%
Certification	CPA	55	15.7%
	CA	46	13.1%
	CISA	45	12.9%
	CIA	47	13.4%
	ACCA	45	12.9%
	None	69	19.7%
	Other	43	12.3%
Engagement Frequency	Monthly	73	20.9%
	Quarterly	71	20.3%
	Semi-annually	59	16.9%
	Annually	70	20%
	Other	77	22.0%
Education Level	Bachelor's	104	29.7%
	Master's	87	24.9%
	Doctorate/Professional	69	19.7%
	Other	90	25.7%
Audits Participated	1–5 audits	61	17.4%
	6–10 audits	68	19.4%
	11–20 audits	58	16.6%
	21–30 audits	75	21.4%
	More than 30 audits	88	25.1%

Reliability Analysis

The study conducted a comprehensive reliability analysis to validate the internal consistency of a measurement model, using EFA to identify latent factor structures, KMO Measure of Sampling Adequacy, and Bartlett's Test of Sphericity.

Exploratory Factor Analysis

The table shows factor loadings for Motivation, Audit Quality, and Auditor Experience. Motivation items have mixed associations, with high loadings of EM2 and EM5. Audit Quality items have high loadings on QD2, CS4, and QD1, with moderate contributions from CS1 and CS5. Auditor Experience items have the most significant relationship with auditor experience.

Table 3: Factor Analysis Table

	1	2	3
IM1	0.581	0.272	-0.122
IM4	0.801	0.225	0.069
IM5	0.606	0.224	0.482
IM6	0.620	0.383	0.192
EM5	0.721	0.310	0.487
EM2	0.881	0.225	0.133
CS1	0.094	0.662	0.033
CS2	0.013	0.622	0.065
CS4	-0.007	0.789	0.251
CS5	0.491	0.542	-0.348
QD1	0.233	0.732	0.252
QD2	0.015	0.800	0.024
AE4	0.275	0.172	0.737
AE2	-0.096	0.076	0.756
AE1	0.274	0.218	0.508
AE5	0.433	0.314	0.810

Extraction Method: Principal Component Analysis
Rotation Method: Varimax with Kaiser Normalization
Rotation converged in 5 iterations
The variables represent key dimensions of the study, namely: Motivation (IM1-EM2), Audit Quality (CS1–QD5), and Auditor Experience (AE1–AE5).

KMO and Bartlett's Results

The Kaiser-Meyer-Olkin (KMO) test and Bartlett's Test of Sphericity are crucial tests for assessing the suitability of data for factor analysis. The KMO value of 0.934 indicates that the data is well-suited for factor analysis, with minimal sampling errors. The Bartlett's test showed no significant correlations between variables, indicating strong relationships among them. The KMO value of 0.937, along with Bartlett's test of sphericity ($p < 0.001$), also indicate that the data is exceptionally well-suited for factor analysis. The high correlations between variables suggest interpretable and meaningful factors, providing useful information for subsequent analysis. Thus, the data meets the necessary assumptions for factor analysis.

Table 4: KMO and Bartletts Test

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.934
Bartlett's Test of Sphericity	Approx. Chi-Square	13855.724
	df	993
	Sig.	0.000

Results for Cronbach's Alpha

The study's latent constructs, Motivation, Audit Quality, and Auditor Experience, have excellent internal consistency and strong reliability, with Cronbach's Alpha values above the acceptable threshold, confirming their reliability for further analysis.

Table 4: Cronbach's Alpha

Latent Construct	Items	Cronbach's Alpha
Technology	6	0.90
Audit Quality	6	0.87
Auditor Experience	4	0.83

Validity Analysis

The measurement model's validation was achieved through Convergent Factor Analysis (CFA), examining factor loadings, construct covariances, and overall model fit indices. Convergent validity was confirmed by AVE and CR values, while discriminant validity was tested by comparing construct square roots.

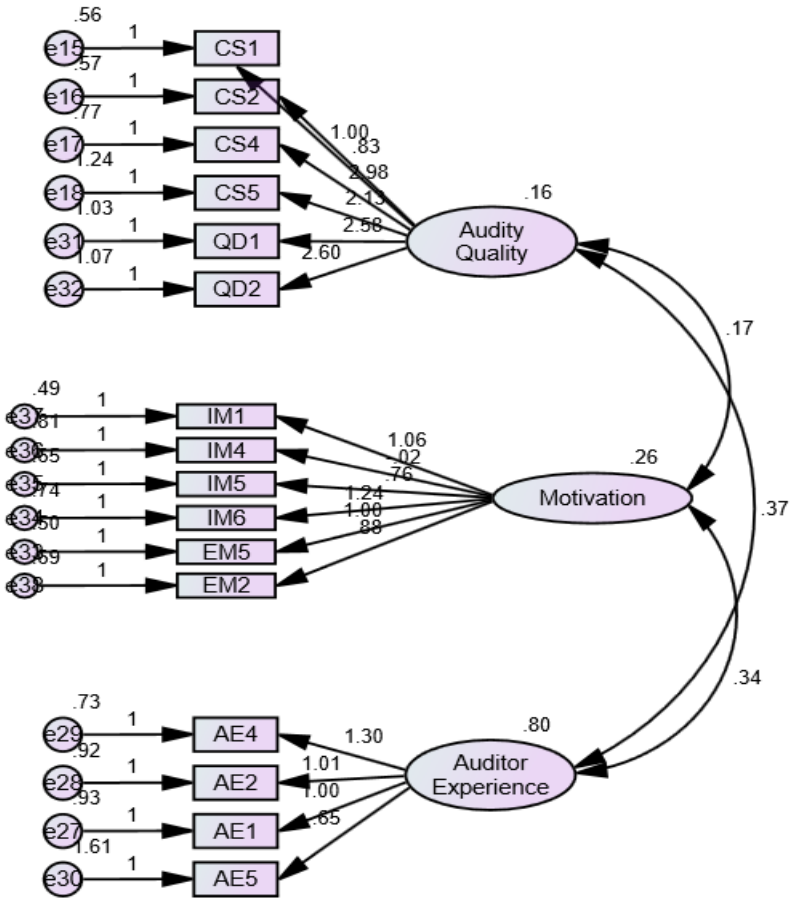

Figure 1. Measurement Model of the Constructs

Confirmatory Factor Analysis

Confirmatory Factor Analysis (CFA) is a statistical method used to determine the factor structure of measured variables and their representation in latent constructs. It is crucial for structural equation modelling (SEM) and uses fit indices like Chi-square, Goodness of Fit Index, Comparative Fit Index, Adjusted Goodness of Fit Index, Tucker Lewis Index, and Root Mean-Square Error of Approximation.

Convergence validity

Convergent validity is crucial for measuring model validation, ensuring that multiple indicators of a single construct are strongly correlated with one another and the theoretical construct. This study assessed convergent validity using Confirmatory Factor Analysis (CFA) via SPSS. Two major measures were used: Average Variance Extracted (AVE) and Composite Reliability (CR). AVE values

were calculated for each construct to confirm that the latent variables explained a high proportion of the variability in their indicators. Composite Reliability (CR) was used to test the internal consistency of indicators used to quantify a construct, with a CR value of over 0.70 indicating reliable and internally consistent measurement.

Table 5: Convergence Validity Table

Latent Construct	No. of Items	AVE	Composite Reliability (CR)
Auditor Motivation	6	0.70	0.92
Audit Quality	6	0.66	0.91
Auditor Experience	4	0.65	0.88

Discriminant Validity

Discriminant validity is a crucial measurement methodology standard that ensures constructs in a model are distinct and accurately measure specific aspects of the theoretical framework. This study used Confirmatory Factor Analysis (CFA) and the Fornell-Larcker criterion to examine discriminant validity. The criterion ensures each construct is more closely related to its own indicators, confirming the theoretical distinctiveness of the studied constructs.

Table 6: Discriminant Validity

Construct	Auditor Motivation	Audit Quality	Auditor Experience
Auditor Motivation	0.83		
Audit Quality	0.23	0.81	
Auditor Experience	0.61	0.25	0.80

Model Fit indices for CFA

The model's fit to the data is assessed using structural equation modeling indices. The Chi-square ratio is below 5, indicating a strong fit. The Goodness of Fit Index and Comparative Fit Index are above the threshold, while the Adjusted Goodness of Fit Index and Tucker Lewis Index are acceptable. The Root Mean-Square Error of Approximation is below 0.08.

Table 6: Model fit indices

Indices	Criteria	Results	Comment
Chi-square (x^2/df)	< 5	0.1625	Excellent fit
Goodness of Fit Index (GFI)	> 0.80	0.937	Excellent fit
Adjusted Goodness of Fit Index (AGFI)	> 0.90	0.942	Acceptable fit
Comparative Fit Index (CFI)	> 0.90	0.912	Excellent fit
Tucker Lewis Index (TLI)	> 0.90	0.911	Excellent fit
Root Mean-Square Error of Approximation (RMSEA)	≤ 0.08	0.044	Acceptable fit

Direct and Moderation Analysis

Table 7 shows the hierarchical regression findings on auditor experience modulating auditor motivation and audit quality. Model 1 (main effect) shows that auditor motivation predicts audit quality (β = 0.780, t = 15.290, p <.001), explaining 52.8% of variation (R^2 = 0.528). Model 2 significantly incorporates auditor experience as a moderator (β = 0.225, t = 4.652, p <.001). The model has a small increase in explanatory power (R^2 = 0.549) and an adjusted R^2 of 0.535. Auditor experience appears to predict audit quality. The interaction factor (Motivation × Auditor Experience) in Model 3 is statistically significant (β = 0.105, t = 3.214, p <.001), suggesting a moderating influence. As R^2 rises to 0.563 and adjusted R^2 to 0.550, the interaction enhances model fit. Overall, auditor experience improves motivation and audit quality.

Table 7: Moderating Effect of Auditor Experience on the Relationship Between Motivation and Audit Quality

Variable	Model 1 (Main Effect)	Model 2 (Moderator)	Model 3 (Interaction)
Constant (β0)	0.550*** (2.650)	0.435*** (3.125)	0.412*** (3.138)
Auditor Motivation (β1)	0.780*** (15.290)	0.640*** (10.245)	0.585*** (9.456)
Auditor Experience (β2)		0.225*** (4.652)	0.198*** (4.312)
Interaction (β3) Motivation × Auditor Experience			0.105*** (3.214)
F-statistic	38.512	42.746	45.512
p-value (F-statistic)	< .001	< .001	< .001
R^2	0.528	0.549	0.563
Adjusted R^2	0.516	0.535	0.55

Note**: ***p < .001**.** t-values are in parentheses.

Table 8 summarizes the hypothesis testing for the relationship between audit pressure, auditor experience, and audit quality. The results show that audit pressure has a positive relationship with audit quality, auditor experience is positively associated with audit quality, and auditor experience moderates the relationship between audit pressure and audit quality

Table 8: Summary of the hypothesis

Hypothesis	Statement	β	t-value	p-value	Decision
H1	Auditor motivation has a significant positive effect on audit quality.	0.780	15.290	< .001	Supported
H2	Auditor experience significantly moderates the relationship between auditor motivation and audit quality.	0.105	3.214	< .001	Supported (Moderation confirmed)

The descriptive statistics for the latent constructs reveal the following: Auditor Experience has a mean score of 4.0 (SD = 1.39), indicating a moderate level of experience among the auditors surveyed. The distribution is slightly positively skewed (0.27) with a moderately flat kurtosis (–0.71). Motivation recorded a mean of 3.45 (SD = 0.91), suggesting a fairly high level of auditor motivation, with a negatively skewed distribution (–0.74) and moderate peakedness (kurtosis = 1.34). Audit Quality shows a mean of 4.26 (SD = 1.43), indicating generally good perceived audit quality. Its distribution is nearly symmetrical (skewness = 0.26) with a slightly platykurtic shape (–0.68). Overall, the data suggests reasonable variability across all constructs with no extreme deviations from normality.

Discussion

Hypothesis 1

The statistical evidence shows a major and positive relationship between auditor motivation and audit quality. As expected from SDT, people are most efficient when they are doing work for its own sake, with a feeling of competence and freedom to choose. Being motivated helps auditors make better decisions, catch more details, and act ethically, all of which improve the overall quality of audits.
The results are also strongly confirmed by empirical studies. Kadous and Zhou (2017) point out that intrinsic motivation improves auditor judgment, mainly when the tasks are complex. Mildawani (2023) reported as well that audit professionals' skills, especially when related to motivation, make a strong difference in audit quality. These results back up the idea that high motivation in auditors leads both to greater thoroughness and increased resilience when the stakes are high.

Nevertheless, contrasting results present a more complex viewpoint. van Brenk and Majoor (2023) and Alqudah et al. (2023) demonstrate that under significant engagement pressure, extrinsic motivators like bonuses or deadlines may not enhance audit outcomes, aligning with SDT's claim that extrinsic motivation, particularly when regarded as controlling, can detrimentally affect performance. Astini et al. (2024) complicate this scenario by indicating that motivation does not significantly affect audit quality, implying that contextual and institutional variables may modify or diminish the impact of motivation. These findings indicate that not all types of motivation provide identical results, and only self-regulated motivation, as defined by SDT, significantly improves audit quality reinforcing the validity of H1 within a self-determined framework.

Hypothesis 2

The analysis reveals that auditor experience substantially influences the correlation between motivation and audit quality, hence supporting Hypothesis 2. Viewed through the framework of Self-determination theory, this outcome is logically valid: as auditors gain experience, their perceived competence and autonomy increase two of the three psychological demands critical for self-determined motivation. Experience enables auditors to absorb ethical principles, adeptly traverse intricate settings, and utilize intrinsic motivation more effectively to enhance audit quality. Consequently, auditor experience enhances the

beneficial impact of motivation by strengthening the competence and autonomy aspects of Self-determination theory (SDT).

The empirical literature both confirms and contests this moderation effect. Aswar et al. (2021) shown that the synergistic effect of motivation and competence markedly enhances audit quality, underscoring that motivation is more efficacious when coupled with experience or skill. Sanjaya and Amlayasa (2024) propose that intrinsic motivation mediates the connection between independence and audit quality, indicating that experience may facilitate the internalization of professional principles, thereby converting motivation into performance.

Conversely, other research challenges the robustness or validity of this moderating impact. Saragi et al. (2022) indicate that experience alone enhances audit quality, although motivation does not significantly influence the relationship between experience, competence, and audit format including remote auditing. Zainudin et al. (2021) similarly discovered that motivation alone did not possess predictive validity until supplemented by additional factors such as skepticism or competence. Neser et al. (2022) observed that motivation and experience, as moderating variables, do not significantly affect audit quality, perhaps due to contextual or organizational impediments that hinder the conversion of motivation into action.

Nevertheless, the current study's finding which noted that that experience influences the relationship between motivation and audit quality introduces significant subtlety. It indicates that experience improves the auditor's capacity to implement motivation, particularly intrinsic motivation, in ways that yield superior results. This aligns well with Self-determination theory, which posits that intrinsic drive yields optimal results when individuals perceive themselves as competent and autonomous conditions frequently achieved through professional experience.

Conclusion

This study examined the correlations among auditor motivation, auditor experience, and audit quality within Ghana's auditing industry professionals. The results robustly corroborate H1, demonstrating that auditor motivation substantially improves audit quality. This corresponds with Self-determination theory, indicating that when auditors are intrinsically motivated fueled by autonomy, competence, and ethical pride they conduct audits with greater diligence and integrity. These findings corroborate previous research that associates intrinsic motivation with improved judgment quality and audit efficacy, especially in high-stakes, intricate engagements.

Furthermore, H2 was corroborated, indicating that auditor experience significantly moderates the association between motivation and audit quality. This substantiates the idea that seasoned auditors can more effectively direct motivating energy into professional performance owing to enhanced expertise and confidence in decision-making. These findings clarify previous inconsistent results in the literature by demonstrating that motivation is more influential when bolstered by experience. The study underscores the necessity for audit firms,

particularly in lower-middle-income contexts such as Ghana, to invest in motivational incentives and experience growth to enhance audit quality and trust sustainably.

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