

Factors Affecting Audit Quality in Public Accountant Offices in Indonesia

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Abstract:- This study analyzes the factors that affect audit quality within the framework of auditing financial statements in Indonesia. The data were collected from interviews and group discussion techniques from a qualitative study of 300 experienced auditors with experience in auditing financial statements. The research findings show that the factors that influence audit quality are input orientation (professional audit): the assignment of personnel to carry out agreements, experience, expertise, consultation, supervision, appointment, professional development / training, promotion and inspection; process orientation (audit process): independence, adherence to audit standards, audit competence; output orientation (audit results): auditor performance, acceptance of continuity of cooperation with clients and professional due care. The same findings indicate that the main factors affecting the quality of auditors are professional audit, audit process and audit results. These findings can assist management in the financial statement audit process in following the ethical auditing framework in Indonesia.

Keywords:- Audit Quality, Audit Professional, Audit Process, Audit Results.

I. INTRODUCTION

In addition to having an understanding of accounting, an auditor must also have expertise in gathering and interpreting audit evidence. This expertise is what distinguishes auditors from accountants Arens AA and Loebbecke, JK (2000).

Company management requires internal audits to produce quality audits. A public accounting firm (KAP) is a business entity that has received permission from the minister of finance as a forum for public accountants to provide services. With the existence of audit services, it is possible that the auditor will find fraud that has occurred and reported in the audited financial reporting.

In Indonesia there are more than 665 public accounting firms (KAP). This number is very small when compared to the United States, which has more than 45,000 public accounting firms. The size of a public accounting firm ranges from one staff member to thousands of staff and partners. The size of the public accounting firm consists of four categories, namely international, national, local and

regional large, and small local public accounting firms Arens AA and Loebbecke, JK (2000) .

Various studies conclude that a large public accounting firm will provide good audit quality than a small public accounting firm because large public accounting firms are more concerned with their reputation, so that the credibility is better. If the auditor does not pay attention to the quality of the audit on the financial statements, the auditor will give a wrong opinion so that it will result in users of information making wrong decisions.

An auditor often has a dilemma in auditing financial statements, because auditors are required to maintain their independence, but sometimes auditors receive economic rewards by their clients. The auditor does not want to disappoint his client and hopes that his client will continue to use his services in the future so that the auditor will not lose his income. However, auditors are often tempted by the economic benefits given. It is in this position that the quality of the audit is questionable.

An auditor must also have sufficient expertise and knowledge as well as experience in auditing and accounting. The more experience the auditor has, both in terms of the length of time and the number of engagements performed, the auditor will produce various audit findings more easily so that the resulting audit quality is also affected.

Due professional care is an important factor in an auditor, namely careful and thorough professional skills. Professional skills require auditors to always think critically about the findings of audit evidence. The auditor should not immediately trust other parties without evidence and caution is required in financial reporting. Due professional care must be applied by public accountants in order to achieve quality audit quality.

Researchers are interested in conducting further research on audit quality, given that the results obtained from several researchers show mixed results. This research was conducted considering the importance of audit quality for KAP and auditors in order to find out the various factors that affect the quality of audit results so as to improve the quality of the resulting audit. In Indonesia, many auditors are no longer independent in carrying out their work, one of which is an auditor who receives economic compensation from interested parties. If the quality of the audit is not

considered, it will result in the auditor giving the wrong opinion and having an impact on the client in making the wrong decision. This position is what causes the audit quality to be questioned.

High audit quality is reflected in the compliance with auditing standards prevailing in Indonesia, as has been explained by the Public Accountants Professional Standards based on international auditing standards (ISA). Auditors who carry out audits in accordance with the professional standards of public accountants, the client will feel satisfied with the opinions given so that the quality of the auditors can be accounted for Ahmad (2011), Siahaan (2019), Bruri (2015), Nogroho (2018), Rosari (2017), Restiana, R (2016), Octavianti (2018), Ardyana (2017), laksito 92019), Pribadi (2017), Putri (2019), Susanti 920190, puspitasari 92018). Every time an audit is carried out, the auditor must give confidence in every service provided to the service user. The existence of technical expertise and training, independence by using competence in providing services, professional skills, using supervision, assessing the existence of an internal control system, obtaining audit evidence, as well as providing a statement of opinion on the financial statements as a whole Sukrisno 92012).

Several phenomena that exist in Indonesia related to auditor performance and audit quality include the case of Kimia Farma and Bank Lippo which involves manipulation of financial statements. In addition, the case of tax evasion by KAP "KPMG Sidharta Sidharta & Harsono", which advised his client (PT. Easman Christensen) to bribe the Indonesian tax authorities to get relief on the amount of tax obligations he had to pay Wijayanto (2015).

Other violations by public companies that are not published by the media are caused by conflicts of interest (violating the Decree of the Chairman of Bapepam number Kep-32 / PM / 2000 regulation number IX.E.1).

Next, the Ministry of Finance imposed sanctions on Public Accountants (AP) Kasner Sirumapea and Public Accountants Firm (KAP) Tanubrata, Sutanto, Fahmi, Bambang and Rekan, as auditors of the financial statements of PT Garuda Indonesia (Persero) Tbk. Sanctions were given after the Ministry of Finance examined the AP / KAP regarding the problems of Garuda Indonesia's financial statements for the 2018 financial year. In the examination, the Ministry of Finance found a violation, especially the recognition of income from the cooperation agreement with PT Mahata Aero Teknologi which indicated it was not in accordance with accounting standards. License suspension for 12 months (KMK No. 312 / KM.1 / 2019 dated 27 June 2019) against AP Kasner Sirumapea for committing serious violations that have the potential to significantly affect the opinion of the independent auditor's report Pratama (2019).

In the current era of globalization, there are many legal cases involving accounting manipulation. This accounting manipulation scandal involved a number of large companies in America such as Enron, Tyco, Global Crossing, and Worldcom as well as several large companies in Indonesia

such as Kimia Farma and Bank Lippo which previously had high audit quality. Cases like this involve many parties and have quite a broad impact. The involvement of the Chief Executive Officer (CEO), commissioners, audit committee, internal auditors, to external auditors, one of which was experienced by Enron, is sufficient to prove that many insiders commit fraud. The disclosure of these types of scandals has led to a decline in public trust, especially the financial community, one of which is marked by the drastic drop in share prices of the companies affected by the case.

Apart from the company, the external auditor must also be responsible for the spread of cases of accounting manipulation like this. The position of public accountants as an independent party that provides a fairness opinion on financial reports and the profession of auditors which is a profession of public trust has also begun to be questioned, especially after being supported by evidence of increasing lawsuits against accounting firms. Even though the accounting profession has an important role in providing reliable financial information for the government, investors, creditors, shareholders, employees, debtors, as well as for the public and other interested parties.

In carrying out their duties, auditors need confidence in the quality of services provided to users. It is important for users of financial statements to view the Public Accounting Firm (KAP) as an independent and competent party, because it will affect the value or not the services provided by KAP to users. If users feel that KAP provides useful and valuable services, then the audit value or audit quality will also increase, so that KAP is required to act with high professionalism.

In the financial statements is relevant (relevance) and reliable (reliable). These two characteristics are very difficult to measure and because of a conflict of interest between management and users of financial statements, users of information need the services of a third party, namely an independent auditor to guarantee that the financial statements are relevant and reliable, so as to increase the trust of all interested parties. with these companies. Thus the company will increasingly get facilities in carrying out its company operations. However, in this era of intense competition, companies and the auditor profession are both faced with tough challenges. They both have to maintain their existence on the competitive map with competing companies or colleagues. The company wants Unqualified Opinion as a result of the audit report, so that it performs well in the eyes of the public so that it can run its operations smoothly. Company management tries to avoid unqualified opinion because it can affect the market price of the company's stock and the compensation received by the manager. However, the audited financial statements are the result of the negotiation process between the auditor and the client. This is where the auditor is in a dilemma situation, on the one hand the auditor must be independent in providing an opinion regarding the fairness of financial statements relating to the interests of many parties, but on the other hand he must also can meet the demands desired by clients who pay fees for their services so that clients are satisfied

with their work and continue to use their services in the future. Such a unique position places the auditor in a dilemma situation that can affect the quality of his audit.

Broadly speaking, public sector audit standards refer to the Public Accountant Professional Standards (SPAP) applicable in Indonesia. The second general standard (SA Section 220 SPAP, 2011) states that "In all matters relating to the engagement, independence in mental attitude must be maintained by the auditor". This standard requires that auditors must be independent (not easily influenced), because they carry out their work in the public interest.

Apart from independence, other requirements that must be possessed by an auditor as stated in the Auditing Standard Statement (SA Section 230 SPAP, 2011) are expertise and due professional care. However, often the definition of expertise in the auditing field is measured by experience Pertiwi (2013), Aini Nur (2009), Purwanti (2007), Lilis (2010), Juliarsa (2014), Septriani (2012), Suhardjo (2012), Faisal (2015), Wardhani (2014), Guawan (2012), Sukriah (2009), Tjun (2012), marlinah (2014), ramantha (2015), when auditing auditors must have expertise that includes two elements, namely knowledge and experience. Work experience is seen as an important factor in predicting the performance of public accountants, in this case the quality of the audit. Research Saripudin (2012), Purnamawati (2016), Budiarta (2015) provide empirical evidence that due professional care is the most influential factor on audit quality, as well as research Muhamad (2015) which concludes that audit failure in cases of related party transaction fraud is due to a lack of skepticism and due professional care. auditors than to be deficient in auditing standards.

Apart from the aforementioned factors, accountability and professional ethics can also influence the quality of the audit results. Saripudin (2012), purnamawati (2016), Budiarta (2015), Aini Nur (2009), Purwanti (2007), Juliarsa (2014) defines accountability as a condition that can be accounted for, responsible, and accountable. Suryono (2015) Public accountants in carrying out their professional duties are limited by a set of rules and standards, in the form of a code of ethics. These moral and ethical standards do not only regulate how they act, behave and comply with standards / norms, or not only regulate what is "allowed" and "shouldn't be", but in a "wrong" and "right" order with parameters or standards of professional ethics. , and morally justified.

Considering the importance of the aforementioned problems, it is deemed necessary to conduct research on auditor quality.

II. LITERATURE

According to Tandiantong (2015) audit quality is the possibility of examining finding errors in client financial reports and reporting to users of financial statements. Audit quality is a factor that is very difficult to measure directly, so that some researchers use certain measures as

measurement tools, one of which is the size of the Public Accounting Firm.

Tandiantong (2015) defines audit quality as the possibility that the examiner does not provide in the audit report with an unqualified opinion for financial statements that contain material errors and the quality of the audit is the accuracy of accounting information reported by the auditor. Examination is determined by the ability of the audit to reduce noise and bias and increase the purity (finesness) of accounting data.

Audit quality is defined as the quality of the work of an auditor in performing services provided to clients. The auditors will have quality work if the inspection is in accordance with the Auditing standard (ISA), they comply with the code of ethics for Indonesian accountants and peer reviews and a quality control system.

Based on the professional standards of a public accountant, the services provided by the auditor can be in the form of assurance, attestation and non-assurance. Public accounting professional attestation services can be in the form of auditing services, auditing services for prospective financial reports, reviewing and analytic procedures as well as mutually agreed procedures or special audit services or special examinations to find fraud.

Mulyadi (2010) said that auditors are said to be qualified if the auditing is in accordance with auditing standards.

Audit quality is reflected in (1) input orientation, including the assignment of personnel by KAP to carry out agreements, consultations, supervision, appointments, professional development, promotions and inspections. Process orientation, including independence, compliance with audit standards, and auditor competence. Output orientation, including auditor performance, acceptance and continuity of cooperation with clients and due professional care Tandiantong (2015).

The auditing standard Sukrisno (2012) consists of ten standards and all applicable Auditing Standards Statements (PSA). The ten auditing standards are divided into 3 groups, namely: (1) general standards, (2) field work standards and (3) reporting standards. General standards regulate auditors' self-requirements, field work standards regulate the quality of auditing implementation, and reporting standards provide guidance for auditors in communicating audit results through audit reports to users of financial information. SPAP has now been developed into an international standard on auditing (ISA) which consists of 200-810 standards.

Research Mullogh (2004) breaks down audit quality into 12 (twelve) indicators, namely: (1) Experience means that in establishing a public accounting firm (2) partners / managers must have at least 3 years of work experience (3) understand expertise in the client industry, meaning that in auditing a public accounting firm must be able to have accounting and auditing expertise (4) have technical

competence in applying auditing standards (5) means that the public accounting firm has competence in applying auditing standards (6) independence, meaning that the public accounting firm must be independent in conduct audits (7) be careful, meaning that the public accounting firm must be careful in giving an opinion on the fairness of the financial statements (8) involving KAP colleagues / managers in audit assignments, meaning that in conducting audits the public accounting firm involves managers in the audit in the field (9) carry out the audit report work properly, This means that employees of the public accounting firm in conducting field inspections understand accounting standards well (9) interact with the client's audit committee (10) the accounting firm has complied with ethical standards well (11) is skeptical in audit assignments, meaning that the public accounting firm In conducting an audit, you must have doubts about the financial statements that have been made by the client (12) peer review by colleagues or third parties, meaning that the audit work by a public accounting firm will be reviewed again by peers from fellow public accounting firm colleagues.

Research Thomas (2003) found that several indicators of audit quality consisting of 7 (thirteen) indicators have an influence on audit client satisfaction, namely: experience in conducting audits, understanding the client industry, responsiveness to client needs, adherence to audit standards, involvement of partners / KAP managers, and the relationship with the audit committee. Hermanson (1992) conducted research on four things that have a relationship with audit quality, namely (1) the length of time the auditor has examined a company (tenure), the longer an auditor has conducted an audit on the same client, the more the resulting audit quality will be. high, (2) the number of clients, the more the number of clients, the better the quality of the audit because the auditor with a large number of clients will try to maintain his reputation, (3) the financial health of the client, the healthier the client's financial condition, the more likely the client will pressure the auditor. to comply with standards, and (4) review by third parties, the quality of the audit will improve if the auditor is aware that the work results will be reviewed by a third party.

According to Neely (2016), there are 28 auditor quality indicators, which are divided into 3 groups, namely (1) audit professionals, (2) audit process and (3) audit results. Neely (2016) professional auditing includes staffing, partner workload, manager and staff workload, technical accounting, auditing resources, personnel with specialist skills and knowledge, experience and audit personnel, industry expertise from audit personnel, personnel audit turnover, number of audit work, hours training per audit personnel, audit hours and risk area, allocation of audit hours for the audit phase .. Neely (2016) The audit process includes independent survey results of company personnel, quality rating and compensation, audit fees, effort, client risk, adherence to independent needs, investment in supporting auditing quality infrastructure, results of company internal audit quality reviews, results inspection

and test techniques. compensation. Neely (2016) audit results include the frequency and impact of restatement financial reports for errors, fraud and other misconducted financial reports, measuring the quality of financial reports, internal control reporting, going concern reporting time, independent survey results from committee members, private litigation proceedings.

The conclusion regarding audit quality is an examination carried out by the auditor on the financial statements that apply or comply with auditing standards and the client's financial reports have also been prepared in accordance with international financial reporting standards (IFRS). Auditing standards include indicators of audit experience, technical expertise and training, competence, independence, commitment to audit standards, involving managers in assignments, adhering to the internal control system, audit reports and audit recommendations, interaction with the audit committee, adhering to ethical standards, having a high reputation. and peer review.

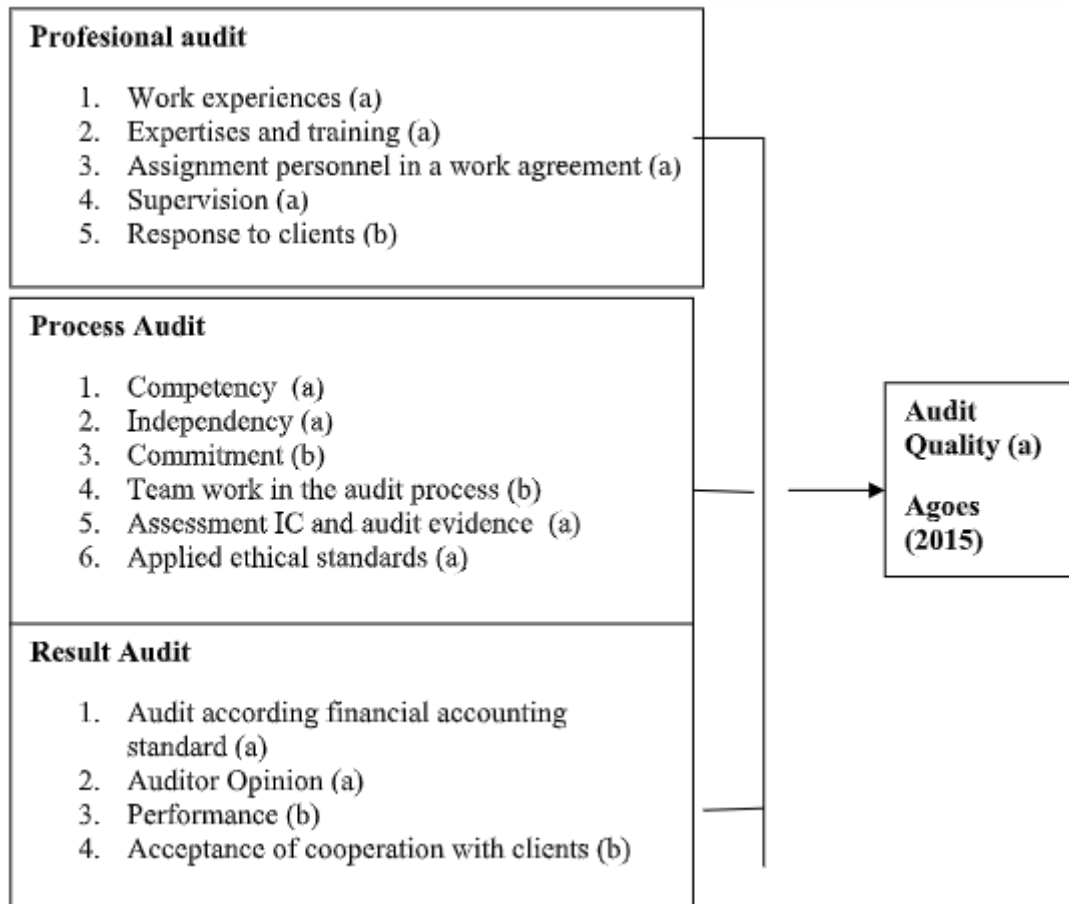
III. RESEARCH METHODS

This research is an application of grounded theory in qualitative research with a survey of public accounting firms in Indonesia, namely East Java. A form of theory development research in which data is collected through group discussions with auditors (Partners, Managers, Supervisors, Senior Auditors and Junior Auditors) from public accounting firms in East Java about the factors that influence auditor quality. First, interview or question and answer and use a questionnaire with auditors regarding the quality of auditors. The sample is 300 auditors from public accounting firms in East Java.

IV. RESULTS AND DISCUSSION

The results showed that the number of male respondents was 175 people (58.3%) and women were 125 people (41.7%). Respondents aged 23-30 years are 150 people (75%), between 30-38 years are 70 people (23.3%), between 39-47 years are 50 people (16.7%), and between 48-65 years is 30 people (10%). The working period of respondents between 2-5 years is 180 people (60%), between 6-9 years is 78 people (26%), between 10-14 years is 28 people (9.3%), between 15-20 years is 14 people (4.7%). Responsibilities of respondents as partners are 25 people, as managers are 50 people, as supervisors are 75 people, as senior and junior auditors are 150 people. The latest education level is D3 as many as 45 people, S1 as many as 225 people, S2 as many as 25 people and S3 as many as 5 people. Meanwhile, the form of business entities of a public accounting firm is 10 individuals and 20 partnerships.

The factors affecting audit quality are shown in Figure 1.



Symbol (a): factors inherited from previous studies and adapted to the context; (b): A new finding factor associated with the scope of auditor quality in the study of financial statement in Indonesia

Figure1: factors affecting auditor quality in financial statement auditing

The respondents' answers about the factors that affect the quality of auditors are:

1. The auditor has at least 3 years of audit experience with 40 people (13.3%) strongly agreeing to answer; agree as many as 142 people (47.3%); neutral as many as 192 people (30.7%); 24 people (8%) disagree; and strongly disagree as much as 2 people (0.7%). With an average of 3.65.
2. Auditors have technical expertise and training with very agreeable answers as many as 104 people (34.7%); agree as many as 166 people (55.3%); neutral as many as 28 people (9.3%); 2 people disagree (0.7%); and strongly disagree as much as 0. With an average of 4.24.
3. Assignment of personnel in work agreements with very agreeable answers as many as 54 people (18%); agree as many as 180 people (60%); neutral as many as 60 people (20%); 6 people (2%) disagree.
4. Supervision in the implementation of the audit with answers strongly agree as many as 136 people (42%); agree as many as 144 people (48%); equal to 30 people (10%); strongly disagree 0.
5. The auditors are responsive to the needs of clients with very agreeable answers as many as 70 people (23.3%); agree as many as 196 people (65.3%); neutral as many as 32

- people (10.7%); 2 people disagree (0.7%); and strongly disagree as much as 0. With a mean of 4.11.
6. The auditors have the competence / ability to carry out an audit with answers strongly agree as many as 136 people (45.3%); agree as many as 138 people (6%); neutral as much as 24 people (8%); 2 people disagree (0.7%); and strongly disagree as much as 0. With an average of 4.36.
7. Auditors must be independent in conducting audits with very agreeable answers as many as 148 people (42.7%); agree as many as 146 people (48.7%); neutral as many as 24 people (8%); 2 people disagree (0.7%); and strongly disagree as much as 0. With an average of 4.33.
8. The auditor has a commitment to the organization of the public accounting firm with the answers strongly agree as many as 116 people (38.7%); agree as many as 164 people (54.7%); neutral as much as 20 people (6.7%); disagree as much as 0 and strongly disagree as much as 0. With an average of 4.32
9. The existence of cooperation in conducting the audit with the answers strongly agree as many as 128 people (42.7%); agree as many as 154 people (51.3%); neutral as many as 16 people (5.3%); 2 people disagree (0.7%); and strongly disagree as much as 0. With an average of 4.36.
10. There is an understanding of SPI and the collection of audit evidence with very agreeable answers as many as 130

people (43.3%); agree as many as 148 people (49.3%); neutral as many as 20 people (6.7%); not agreeing as many as 2 people (0.7%); and strongly disagree as much as 0. With an average of 4.35.

11. The auditors apply ethical standards in conducting the audit with 102 people (30%) strongly agreeing to answer; agree as many as 166 people (55.3%); neutral as many as 28 people (9.3%); disagree as many as 4 people (1.3%); and strongly disagree as much as 0. With an average of 4.22.

12. Examination in accordance with Financial Accounting standards (SAK) and provision of auditor opinion with the answers strongly agree with 124 people (1.3%); agree as many as 148 people (49.3%); neutral as many as 24 people (8%); disagree as many as 4 people (1.3%); and strongly disagree as much as 0. With a mean of 4.31.

13. The performance of auditors with answers strongly agree as many as 138 people (46%); agree as many as 138 people (46%); neutral as many as 4 people (1.4%); and disagree as many as 6 people (4%). With an average of 4.32.

14. Acceptance of cooperation with clients with answers strongly agree as many as 122 people (40.7%); agree as many as 132 people (44%); neutral as many as 40 people (13.3%); disagree as many as 6 people (2%). With a mean of 4.34.

Based on the answers from respondents, the results show that the quality of auditors is based on the theory of audit quality from the Public Accountant Professional Standards (SPAP) that the quality of auditors is influenced by the competence / ability to carry out audits followed by the existence of audit cooperation, then an assessment of SPI and collection. audit evidence, then independent, commitment to the KAP, as well as the existence of an examination based on SAK and providing pleasant auditor opinion and recommendations for improvement to the client.

V. CONCLUSION AND IMPLICATION

The conclusion of this study is that audit quality is influenced by aspects of audit experience, technical expertise and training, responsiveness to clients, competence, independence, commitment, audit team cooperation, audit planning, understanding of SPI and collection of audit evidence, applying ethical standards, implementing SAK. and providing the auditor's opinion. Meanwhile, the highest aspect is auditor competence. The implication of this research is that the implementation of audit quality will be able to improve the audit process so that it can improve the performance of auditors and the performance of public accounting firms.

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