



Factors Affecting the Quality of Audit

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Article

Article History

Received: 30/08/2022

Reviewed: 10/12/2022

Accepted: 23/12/2022

Published: 30/12/2022

DOI:

doi.org/10.29313/mimbar.v0i0.10472



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Volume : 38

No. : 2

Month : December

Year : 2022

Pages : 414-422

Abstract

This study aims to determine and analyze the influence of factors that affect audit quality. This research was conducted because there are problems / phenomena related to factors that can affect audit quality. The population in this study were auditors in 10 Public Accounting Firms (KAP) Palembang City with a total of 60 auditors. The research method used in this research quantitative, to prove the hypothesis by using the SPSS application. The analysis technique in this study is descriptive statistical analysis and inferential statistics. The results of the descriptive analysis showed, that there were variables included in namely Accountability with low criteria and Audit Quality with medium criteria, whereas Integrity, Audit Evidence and Professional Ethics with tall criteria. From inferential statistical analysis the show: auditor integrity has no effect on audit quality, accountability affects audit quality, audit evidence affects audit quality, professional ethics affects audit quality.

Keywords: Factor; Audit quality

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Introduction

The public accountant profession is known by the public for the audit services they provide, particularly for users of financial information. Audit services include an assessment of the evidence that underlies the financial statements of a company that contains statements made by company management. Public accountants who provide audit services are called auditors (Mulyadi, 2014). Auditors provide positive assurance on financial statements made by management. The level of assurance conveyed by the auditor gives confidence that the conclusion stated in the audit report is correct (Mulyadi, 2014). Auditors provide opinion on the appropriateness of financial report presentation regarding financial position; therefore, an auditor must give an audit report that shows the quality or opinion as the results of financial inspection carried out by the auditor (Mathius Tandiontong, 2016).

Arens et al. (2015:103) stated that Audit quality is an audit detection of a material misstatement contained in a financial report. The aspect of detection is a reflection of auditor competence, while reporting is a reflection of auditor integrity, in particular, auditor independence. Audit quality is any possibility (probability) for the auditor to find violations in the client's accounting system when auditing the client's financial

statements and report it in a financial audit report. In carrying out his job, the auditor is guided by auditing standards and codes of ethics for public accountants (Effendi & Ulhaq, 2021). Mulyadi (2014) Audit quality is a process of accurately and objectively evaluating evidence regarding statements about economic activities and events with the aim of determining the degree of correspondence between those statements with the criteria that have been set, and submitting the results to the interested party. Amir Abadi Jusuf (2017: 50) explains that audit quality is a process to ensure that applicable auditing standards are generally applied in every audit. KAP follows the procedure to control and help the audit quality fulfill the standards consistently in every assignment. Audit quality can be influenced by several factors including integrity, accountability, audit evidence, and professional ethics (Panodang Siagian Fan Wilsa Road (2021), Dwi Krishna Ratha (2015), Mayasari, M. (2018) and Jamilah, DM (2017), Pintasari & Rahmawati (2016), Mayasari, M. (2018) and Pradana, S. (2021), Adhitya Khurniawan and (Adhitya Khurniawan, 2021), and (Rahayu & Suryanawa, 2020). Integrity is an element of character that underlies the emergence of professional recognition; integrity is a quality that underlies public trust and is a benchmark for KAP members to test all the decisions taken (John Susanto (2020:50). In carrying out their duties, KAP members must maintain integrity and objectivity, free from conflicts of interest, and prevent the material misstatement factors they know or transfer (subordinate) their considerations to other parties. Apart from integrity, factors that can affect audit quality are accountability, audit evidence and professional ethics.

Accountability can be interpreted as covering all aspects of a person's behavior which includes both personal behaviors (and is called spiritual accountability) and external behavior that is derived from the environment and people around him. Accountability is the obligation of trust holders to provide accountability, present and disclose all activities of their responsibility to the principal who has the right and authority to accept the accountability (Mardiasmo, 2018: 100). The next factor that affects audit quality is audit evidence. Audit evidence is any information that supports the figures or other information presented in the financial statements, which can be used by the auditor as a basis for expressing his opinion. The audit evidence supporting the financial statements consists of accounting data and all corroborating information available to the auditor (Mulyadi, 2014:74). The last factor that is thought to influence audit quality in the study is professional ethics. Professional ethics are issued by professional organizations to regulate the behavior of their members in carrying out their professional practices for the community. Professional ethics issued by the Indonesian Institute of Accountants not only regulates members who practice as public accountants but also regulates the behavior of all members who practice in various other types of accounting professions (Mathius Tandiontong 2016:117).

Some related phenomena audit quality and factors that influence it can be described below. (Hardiyanto, 2020) stated the case of Jiwasya's failure to pay out on customers' policies made the public question the credibility of the financial statements of the state-owned Public Accounting Firm (KAP). The case related to integrity was brought up by Hardiyanto, secretary general of the Ministry of Finance (2019). This is the reason for the Ministry of Finance to impose sanctions on AP Auditor Lapkeu (financial report) Garuda (GIAA). The Ministry of Finance imposed a sanction of suspension of permits for 12 months on Public Accountant (AP) Kasner Sirumapea from accounting firm public (KAP) of Tanubrata Susanto Fahmi Bambang & Rekan (partners), auditors for the financial statements of PT Garuda Indonesia Tbk and its subsidiaries for the 2018 financial year. The Ministry of Finance handed down the sanction of suspension for committing serious violations, which emphasized that the Ministry of Finance and OJK are committed to developing and improving the integrity of the financial system and the quality of financial professions, especially the AP profession. The phenomenon related to professional ethics was put forward by the secretary general of the Ministry of Finance Hardiyanto (2020), where the ministry of finance will impose sanctions on Public Accounting Firms (KAP) that conduct audits and provide opinions that are not in accordance with the code of ethics on the financial statements of PT Asuransi Jiwasya (Persero) and PT Asabri (Persero). Secretary General of the Ministry of Finance Hardiyanto said that the sanctions will be given according to the level of the error, both in the form of a warning and temporary release from practicing as a public accountant. This study refers to previous research conducted by several researchers, including Vebby Kusuma, Iwan Triyuwo, and Muhammad Achsin (2014) and Angelica, Panodang Siagian Fan Wilsa Road (2021) that comes up with the results that integrity is influential to audit quality. In contrast to the research conducted by Yohana Ariska and Dedik Nur (2019), the results of their study show that integrity has no effect on audit quality. Research results on accountability carried out by Dwi Kresna Ratha (2015), Mayasari, M. (2018), and Jamilah, DM (2017) state that accountability has an effect on audit quality; while a study by Febriyanti (2014) and Dera Sary (2020) states that accountability has no significant influence on audit quality. Previous studies that examined audit

evidence, one of which was done by Pintasari & Rahmawati (2016), Mayasari, M (2018), and Pradana, S (2021), stated there was a significant effect of audit evidence on audit quality. The statement problem in this study is to discover the influence of integrity, accountability, audit evidence, and professional ethics on audit quality at the Accounting Firm Public in Palembang City. This study refers to the research previously done by Adhitya Khurniawan (2021) and (Rahayu & Suryanawa, 2020) showing that professional ethics affect audit quality. In contrast to the research conducted by Ria Setyani and Fauzan (2015), the results of their study show that auditor ethics have no effect on audit quality. Based on the previous description, the problem in this study is to find out how much influence the factors that affect audit quality have. The purpose of the study is to determine and analyze the magnitude of the influence of the factors that affect audit quality. In this research, to be able to get a clear picture of what is being studied, it is necessary to use a literature review consisting of understanding, measurement, and a framework of thought in accordance with the object of research. Integrity is an underlying element of character that gives rise to professional recognition; integrity is underlying the quality of public trust and is a benchmark for KPA members in testing all the decisions taken (John Susanto, 2020), Peter (2011: 197), Stanwick (2019:238). Integrity can be measured by auditor honesty, courage, wisdom, and responsibility (Sukrisno Agoes (2012: 5), Yohanes Susanto (2020: 50) and Oklivia and Aan (2014)).

Accountability is a form of responsibility and obligation of a trust holder to give accountability, presenting and disclosing all activities to the principal who has rights and powers to accept the accountability (IAI (2011:305-306), LAN (State Administration Agency) (2013:92), Mardiasmo (2018:100)). Measurement of Accountability according to Libby and Luft (2014), David Halmer and Mark Turner (Manggaukang Raba 2006:115), and Dadang Solihin (2007:138) are by their motivation to complete the job, the effort (thinking power) given to complete the job, and their belief that their work will be checked by superiors. Audit Evidence is whole information used by an auditor as the basis for expressing an opinion; this information will be seen whether it is in accordance with the established criteria or not (Mulyadi, (2014 :74), Alvin A. Arens, Randal J. Elder, Mark S. Beasley (2015:4), Messier (2014:141)). The reliability of evidence refers to the degree to which the evidence can be trusted or deserves to be trusted, the reliability of audit evidence depends on six characteristics. These six characteristics are used to measure audit evidence, namely 1) Independence of information providers, 2) Effectiveness of client's internal control, 3) Auditor's direct knowledge, 4) Qualification of individuals who provide information, 5) Level of objectivity, 6) Timeliness.

Professional Ethics is guidelines for members of the profession or members of the Institute of Public Accountants in carrying out their profession which is the basis for their duties in a responsible and objective manner (Mulyadi, 2014), Dan M.guy et al., (2002:59), Sukrisno Agoes, (2016), and Kasidin Sihontang (2019:68), Soemarso SR (2018: 12), Mulyadi (2014: 50), Suseno (2001:11), BPK regulations (2018). Measurements of the ethics profession are 1) Professional Responsibility, 2) Public Interest, 3) Integrity, 4) Objectivity, 5) Competence and Prudence, 6) Confidentiality, 7) Professional Behaviors, and 8) Technical Standards. Audit quality is an audit carried out according to predetermined standards, and audit quality is a determinant of whether or not a financial report has been audited by the auditor (Arens, et al. (2015:103), Mulyadi (2013:9), Amir Abadi Jusuf (2017:50)). Measurement of Audit Quality can be seen from 1) General Standards, 2) Field Work Standards, 3) Reporting Standards (Mulyadi (2013: 16-17), IAPI (2016:4), State Financial Audit Standards (SPKN) (2014)).

Based on the theory that links variables and previous research, this study forms the framework as follows: auditors who have high integrity will improve the quality of the audits produced (Mulyadi (2014: 55), Vebby Kusuma, Iwan Triyuwo, Dan Muhammad Achsin (2014) and Angelica, Panodang Siagian Fan Wilsa Road (2021)). The accountability shown by the auditor during the audit process is expected to support good audit quality (Badjur (2011), Diani and Ria (2007), Diani Mardisar and Ria Nelly Sari (2007), and Achmad Badjuri (2011)). Audit evidence is any information that supports the figures for other information presented in the financial statements, which can be used by the auditor as a basis for expressing his opinion (Mulyadi (2016), Pintasari & Rahmawati (2017), Pamungkas et al. (2020)). Professional ethics includes the attitude of members of the profession to be idealistic, practical, and realistic. Professional ethics is also one of the factors that affect audit quality. The code of ethics is also very necessary because the code of ethics regulates the behavior of root accountants in carrying out their practice (According to Abdul Halim, 2015: 29).

Research Method

The type of research is associative and descriptive research, the object of this research is integrity, Accountability, Audit Evidence, Professional Ethics, and Audit Quality. Data which used in

study this are primary data and secondary data . Method data collection used is questionnaire , with method give set question to the auditors who work in the Accounting Firm Public Accountants (KAP) in Palembang City. Population in study These are auditors in 10 Accounting Firms Public (KAP) of Palembang City with total of 60 auditors. Sampling technique used researcher is sample saturated. Therefore the number of respondents is 60 auditors.

Operationalization v variable in research this which consists of: Integrity variable with indicators; Auditor honesty, Auditor courage, Attitude Wise and Responsible answer. Variable Accountability with indicators; Motivation they for finish profession that, work (power think) given for complete a job, belief they that profession they will checked by superiors . Audit Evidence variables with indicators; Independence giver information, Effectiveness client internal control , Knowledge direct auditor, Qualification the individual who gives information , Level of objectivity , Accuracy time . Professional Ethics variable with indicators; Not quite enough answer profession , interests Public, Integrity, Objectivity, Competence and due care Professional, Confidentiality, Behavior Professional, Technical Standard. Audit Quality Variables with indicators; Standard General, Standard Implementation Work and Standard Reporting. Analysis technique in study this is a descriptive statistical analysis , analysis statistics inferential on research this is the assumption test classical (normality, heteroscedasticity, and multicollinearity), and multiple linear regression test consist from the coefficient test determination and design of hypothesis testing (t test).

Results and Discussion

Descriptive Statistical Analysis

The results of descriptive analysis below show that the number of N (respondents) of this study is 46; the value 46 is obtained from the number of KAP auditors and the assumptions used in the sample of study at the time they become respondents of this research.

Table 1
Descriptive Statistics

	N	Min	Max	mean	Std. Deviation	Criteria
	Statistics	Statistics	Statistics	Statistics	Std. Error	Statistics
Integrity (X1)	46	33	68	54.41	.960	tall
Accountability(X2)	46	28	35	30.09	.327	Low
Audit Evidence(X3)	46	42	60	53.13	.763	tall
Professional Ethics (X4)	46	27	50	40.15	.659	tall
Audit Quality (Y)	46	27	50	39.52	.674	currently
Valid N (listwise)	46					

Source: Data processing (2022)

From table 1, it can be seen that there are variables included in the low and medium criteria, namely Accountability with low criteria with an average value of 30.09 and Medium Audit Quality with an average value of 39.52, whereas Integrity, Audit Evidence and Professional Ethics with tall criteria.

Classical Assumption Test

Normality Test (p-plot)

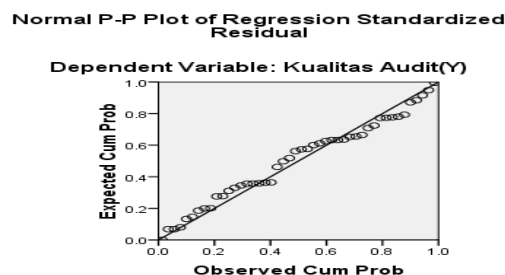


Figure 1. Normality Test Result (P-Plot)
Source: Data Processing (2022)

Based on the output chart above, it can be seen that the plotting points contained in the Normal P-Plot image always follow and approach the diagonal line. because of that as base taking messenger In the P-Plot normality test above, it can be concluded that residual value of k is normally distributed, with thus, with assumption normality residual value in analysis multiple linear regression in study this fulfilled.

Normality Test (Kolmogorov-Smirnov Test)

**Table 2
Normality Test Results**

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		46
Normal Parameters ^a	Mean	.00
	Std. Deviation	.925
	Most Extreme Differences	
	Absolute Positive	.088
	Negative	-.087
Kolmogorov-Smirnov Z		.595
asympt. Sig. (2-tailed)		.871
a. Test distribution is Normal.		

Source: Data processing (2022)

Based on the normality output table using the one-sample Kolmogorov-Smirnov test, it is known that the symp.sig (2-tailed) value of 0.871 is greater than 0.05, so in accordance with the basis for making decisions in the Kolmogorov-Smirnov normality test above, it can be concluded that the data is normally distributed, thus, the assumptions or requirements for normality in the regression model are met.

Multicollinearity Test

**Table 3
Multicollinearity Test Results**

Model		Coefficients ^a					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	-1.776	2.226		-.798	.430		
	Auditor Integrity(X1)	.077	.049	.109	1.576	.123	.208	4,803
	Auditor Accountability(X2)	.226	.083	.110	2,733	.009	.621	1,610
	Audit Evidence(X3)	-.125	.037	-.142	-3.348	.002	.558	1,792
	Professional Ethics(X4)	.921	.069	.901	13,325	.000	.219	4,577

a. Dependent Variable: Audit Quality(Y)

Source : Data processing (2022)

Based on In the tabel coefficients it is known that the tolerance value for all variables is greater than 0.10 while the VIF value for all variables is greater than 10.0 so it can be concluded that there is no multicollinearity in the regression model.

Heteroscedasticity Test

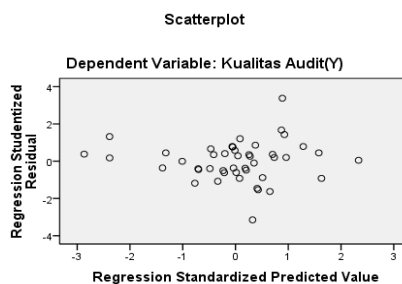


Figure 2. Heteroscedasticity Test Results
Source: Data processing (2022)

Based on the scatterplot output above, it can be concluded that: 1) The dots spread above and below or around number 0; 2) The dots don't collect above or below; 3) The spread of data points does not form a certain pattern; 4) Thus it can be concluded that there is no heteroscedasticity problem.

Coefficient Test Determination (R2)

The coefficient of determination value is indicated by the adjusted R-Square value. The adjusted R-Square value of the regression model is used to discover the ability of free variables (independent) in explaining bound variables (dependent).

Table 4
Test results Coefficient Determinant (R2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.979 ^a	.959	.955	.969

a. Predictors: (Constant), Professional Ethics(X4), Accountability(X2), Audit Evidence(X3), Integrity(X1)

Source: Data processing (2022)

Table 4 above shows the adjusted R-square value is 0.955. This means that 95.5% Audit Quality (Y) can be explained by the variation of the independent variable, namely Audit Integrity (X1), Auditor Accountability (X2) and Audit Evidence (X3), Professional Ethics (X4), and the remaining 4.5% are explained by other factors outside the model.

t-test

Table 5
t-test Result

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	-1.776	2.226		-.798	.430
	Integrity(X1)	.077	.049	.109	1.576	.123
	Accountability(X2)	.226	.083	.110	2,733	.009
	Audit Evidence(X3)	-.125	.037	-.142	-3.348	.002
	Professional Ethics(X4)	.921	.069	.901	13,325	.000

a. Dependent Variable: Audit Quality(Y)

Source : Data processing (2022)

The following are the explanation of results regarding the influence of independent variables on quality with a table value of 2.019 determined from degrees of freedom (db) = nkl, (db) = 46-4-1 = 41 = 2.019 and a significant level of 5% (0.05).

Hypothesis 1 a: Effect of auditor integrity on audit quality.

Partial test results showing that The auditor's integrity variable has a t - count value of 1.576 < t- table 2.019 and a significant value of 0.123 > 0.05. So it can be concluded that Ho1 is accepted and Ha1 is rejected or auditor integrity has no significant effect on Audit Quality. The results of partial or individual hypothesis testing for the Auditor Integrity variable (X1) show that the Auditor Integrity variable does not significantly affect the Audit Quality variable (Y).

Hypothesis 1 b: Effect of Auditor Accountability on Audit Quality.

Partial test results showing variable Auditor Accountability has a t- count value of 2.733 > t- table 2.019 and a significant value of 0.009 < 0.05, it can be concluded that Ho2 is rejected and Ha2 is accepted or Auditor Accountability has a significant effect on Audit Quality. The results of partial or individual hypothesis testing for the Auditor Accountability variable (X2) show that the Auditor Accountability variable significantly affects the Audit Quality variable (Y).

Hypothesis 1 c: Effect of Audit Evidence on Audit Quality.

Partial test results showing The Audit Evidence variable has a t value of -3.348 > t table 2.019 and a significant value of 0.002 < 0.05, it can be concluded that Ho3 is rejected and Ha3 is accepted or Audit Evidence has an effect on Audit Quality. The results of partial or individual

hypothesis testing for Audit Evidence (X3) show that the Audit Evidence variable significantly affects the Audit Quality variable (Y).

Hypothesis 1 d: Effect of Professional Ethics on Audit Quality.

Partial test results showing Professional Ethics variable has a t- count value of 13.325 > t- table 2.019 and a significant value of 0.000 < 0.05, it can be concluded that Ho4 is rejected and Ha4 is accepted or Professional Ethics has an effect on Audit Quality. The results of partial or individual hypothesis testing for Professional Ethics (X4) show that the Professional Ethics variable significantly affects the Audit Quality variable (Y).

Influence of Integrity on Audit Quality

The results of hypothesis testing which shows that integrity has no effect on audit quality. This research is referred to based on previous research, conducted by Vebby Kusuma, Iwan Triyuwo, and Muhammad Achsin (2014). The results of the study show that integrity affects audit quality. Research conducted by Angelica, Panodang Siagian Fan Wilsa Road (2021) the results of the study show that integrity has an effect on audit quality.

Influence of Accountability on Audit Quality

Based on the results of hypothesis testing which shows that accountability has an effect on audit quality. The results of this study are in line with the results of research by Badjur (2011), Accountability is a social psychological impulse that a person has to account for something they have done to their environment or other people. Diani and Ria (2007) who show that accountability has a positive relationship with the quality of the auditor's work. With the accountability shown by the auditor during the audit process, it is expected to support good audit quality. Based on several effects of accountability on audit quality according to Badjur (2011), Diani and Ria (2007), Diani Mardisar and Ria Nelly Sari (2007), and Achmad Badjuri (2011), it can be concluded that accountability has a significant influence on audit quality. The results of accountability research conducted by Dwi Kresna Ratha (2015), Mayasari, M. (2018), and Jamilah, DM (2017) state that accountability has an effect on audit quality.

Influence of Audit Evidence on Audit Quality

The results of hypothesis testing which shows that audit evidence has an effect on audit quality. Audit evidence is any information that supports the figures for other information presented in the financial statements, which can be used by the auditor as a basis for expressing his opinion. Pintasari & Rahmawati (2017) which states that there is a positive and significant effect of audit evidence on audit quality. Supported by research conducted by Pamungkas et al (2020) where the results of his research, namely audit evidence has an effect on audit quality. This is in line with previous research examining audit evidence, one of which was conducted by Pintasari & Rahmawati (2016), Mayasari, M. (2018), and Pradana, S. (2021) which states that there is a significant and significant effect of audit evidence on audit quality.

Influence of Professional Ethics on Audit Quality

Based on the results of hypothesis testing which show that professional ethics has an effect on audit quality. This means that the higher the professional ethics applied by the auditor, the better the audit quality. This can be seen from respondents' responses to professional ethics that indicators of professional responsibility, public interest, integrity, objectivity, competence and professional prudence, confidentiality, professional behavior, and technical standards affect audit quality. This research is in line with research conducted by Adhitya Khurniawan and Rina Trisnawati (2021) and Ni Kadek Sri Rahayu and I Ketut Suryanawa (2019).

Conclusions

Based on h result data processing with hypothesis testing and discussion in research it can be concluded that one independent variable has no effect on the dependent variable and three independent variables affect the dependent variable in detail as follows: 1) Integrity no influential on audit quality; 2) Accountability influential to audit quality; 3) Audit evidence Influential to audit quality; 4) Professional ethics affect audit quality.

Based on conclusion previously described , then the advice given is as following: 1) For the Public Accounting Firm (KAP) in Palembang City, in order to further improve the integrity in auditing; 2) For further research, it is expected to broaden insight and knowledge about variables that can affect audit quality so that further research can obtain even better results.

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