

A Systematic Review of Audit Quality: Research Linkages with Practice Confirmation

Dhania^{1*}, Temy Setiawan^{1*}

¹Universitas Bunda Mulia, Jakarta, Indonesia

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*Corresponding author: Temy Setiawan
 Universitas Bunda Mulia, Jakarta, Indonesia

Abstract

Audit quality is a condition about an auditor finding and reporting misstatements in the accounting system. This study aims to analyze what factors affect audit quality both from literature studies and the results of distributing questionnaires to respondents. This research also involves interviews with the auditors and clients of public accountant representatives. This research is a qualitative study. Data collection through google with the garuda.kemdikbud.go.id website by limiting 100 sinta-accredited studies for the 2018-2023 period. The results showed different priorities between academics and respondents' opinions (55 people who are auditors and clients) on the variables that determine audit quality. In addition, interestingly in this study, the different factors were confirmed through interviews and found other variables for future research such as communication skills, time management, EI, SI and AI for further research. In future audit quality research, it is also necessary to conduct a pilot study before determining the variables because of the gap between academia and industry in seeing the problems that affect audit quality.

Keywords: Audit Quality, Questionnaire, Qualitative Research, Interview, Literature Review.

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INTRODUCTION

One measure of the professional level of auditors and public accounting firms is audit quality (De Angelo, 1981). Audit quality is very important in creating credibility of information so that it is useful for obtaining information. Audit quality is a situation where an auditor finds and reports about any irregularities in his client's accounting system (Sari & Badera, 2018; Halifah & Dwirandra, 2018; Kurniawati, 2017). A company can be said to be good if it can present financial reports in a relevant, reliable and trustworthy manner (IAPI, 2020; IAI, 2018; Wijaya & Saputra, 2018; Yoga & Widhiyani, 2019). Currently, there are still problems regarding low audit quality. The audit results that have been issued by KAP are unqualified (unqualified opinion) but there are still many failures that make stakeholders harmed (Hidayah, 2022; Naradipa & Supadmi, 2019).

Public Accounting Firm is a form of public accounting organisation that has obtained a license in

accordance with statutory regulations that is engaged in providing professional services in public accounting practice. The services provided are operational audit services, compliance audits, and financial statement audits (Ariestanti & Latrini, 2019). KAP acts as a body that can be trusted by stakeholders or the public in maintaining the quality of financial reporting.

Many studies have attempted to provide tests of the factors that affect audit quality (Nirmala & Sukartha, 2018; Purwaningsih & Suputra, 2018; Sabar & Hardika, 2018; Saprudin & Wujarso, 2019; Sarca & Rasmini, 2019; Vidyabarti & Suputra, 2018). Prabhawanti & Widhiyani, (2018) show that there is a negative relationship between independence and audit quality. This research was conducted at the Public Accounting Firm in Bali which is listed in the Directory published by the Indonesian Public Accountants Association in 2017 for 53 auditors who were sampled. Kusuma & Damayanthi, (2019) show that competence has a positive effect on audit quality at public accounting firms (KAP) in Denpasar City using primary

data obtained directly or distributing questionnaires. Kusuma & Damayanthi, (2019) shows that work experience has a negative effect on audit quality at public accounting firms (KAP) in Denpasar City. There are still many factors that have been tested that affect audit quality, such as: Audit Fee (Premananda & Badera, 2018), Audit Tenure (Hasanah & Putri, 2018; Itan, 2018; Kristianto & Pangaribuan, 2022), Professionalism (Dewi & Muliarta, 2018), Time Budget Pressure (Dewi & Ramantha, 2018; Apriyani and Setiawan, 2017; Dewi & Dwiyanti, 2019), Skepticism (Rahayu & Suryanawa, 2020), and Integrity (Dewi & Muliarta). Until now, there is still a lot of debate about whether audit quality factors have a positive, negative, significant effect or no effect. Therefore, this research is important in taking an inventory of the factors that affect audit quality so that the results of academic research can answer existing phenomena and are in line with industry practices. This research begins with a literature review to identify research results and is then developed in observations and interviews to confirm the results so that they are in line with industry practice. Thus, the results of academic research do not run alone, but in accordance with the needs of stakeholders. The benefits of this research: (1) adding references to research in the field of auditing which is generally quantitative. Qualitative research with a literature review approach is still very limited so that this research is expected to be the initial research in the road map of further research; (2) this research provides input for companies as users of audit services and also public accounting firms as providers of audit services in considering audit quality; (3) become a bridge that confirms the results of research on factors that affect audit quality with perceptions from stakeholders. Therefore, the results of the literature review will be confirmed through questionnaires and interviews.

LITERATURE REVIEW

Agency theory is a relationship between one party called the agent, and the other party called the principal. According to Sunarsi *et al.*, (2019) the owner's authority to the management agent is given the right to make decisions in the interests of the owner. In agency theory there is a contract between the principal and the agent. The agent provides information in the form of reports to the principal and authorises the agent to make the best decisions for the principal.

In this case, the principal wants to know information on all management activities related to investment, the principal asks the agent for an accountability report. Therefore, management performance is assessed by the principal. In terms of performance, management wants to look good in the eyes of external parties, especially the owner (principal). But on the other hand, management is required to report the true state of the company it has financed. It can be seen that there are differences in

interests between management and users of financial statements. Therefore, testing is needed to minimise fraud committed by management. Management testing must be carried out by the auditor as an independent and competent party. Auditors are treated as a third party from management and shareholders. The auditor has responsibility for the financial statements issued by the client. Quality financial statements have the characteristics of reliability and relevance. Auditors must make quality reports, because they can be a reference for decision making by users of financial statements and shareholders on management performance. Therefore, agency theory explains the need for audit quality to reduce agency costs for asymmetric information.

Audit quality (Olivia and Setiawan, 2019; Kurniawati, 2018) is described as a condition where the auditor finds and reports discrepancies with the principles that occur in the client's accounting statements after passing the designed audit procedures. However, in determining audit quality, it will also depend on how the auditor understands his client's business, flexibility in applying accounting standards as needed, the competitive ability of the company, microeconomic conditions and the industry in which the company is located. Apart from these factors, other factors that affect audit quality and can be controlled such as auditor competence and independence, audit fees, length of the audit process, auditor rotation and others (Alif & Laupe, 2020; Asysyfa & Rahmaita, 2018; Fadhilah & Halmawati, 2021; Gita & Dwirandra, 2018; Hilman and Amiruddin, 2021; Kusuma, 2021; Laksita & Sukirno, 2019; Megayani *et al.*, 2020).

RESEARCH METHODS

This research is a descriptive qualitative research with a literature review approach, questionnaires and interviews. A qualitative approach is an approach used to understand and explore phenomena in terms of concepts, behaviour, perceptions and issues about humans or other objects under study (Moleong, 2017; Mukhtazar, 2020; Sugiyono, 2019). The stages in this study are described in Figure 1. The first stage is to capture the phenomenon formulated in the problem formulation. There is a gap in academic research to answer the need for factors that affect audit quality. Therefore, it is necessary to have research data related to audit quality. This study used the keyword audit quality to search for current research (2018-2022) on the garuda.kemdikbud.go.id website. From the results of this search, 1,631 research results were obtained which were then filtered into research samples. Using the slovin formula, 100 research results were used as data, the main requirement of which was that the research articles must be indexed by Sinta from the Ministry of Education of the Republic of Indonesia. The second stage is to study the collected research articles and conduct a literature review process to collect factors

that affect audit quality. After that, tabulate the results for interpretation.

The third stage is to develop a questionnaire tool for the factors detected to have an effect on audit quality. The questionnaire was developed with a Likert scale of 1-4 where 1 disagrees and 4 strongly agrees that the factor has an effect on audit quality. After that, the questionnaires were distributed to auditors and clients as users of auditor services. The fourth stage is

to conduct interviews with interviewee in the financial and auditing fields to confirm and obtain other information related to the results of the literature review with the questionnaires distributed regarding factors that affect audit quality. The results of this confirmation are expected to obtain relevant explanations and identify other factors that are worth considering as findings of this study and proposals for further research for academics. The fifth stage is to interpret the results of the data by the researcher and draw conclusions.

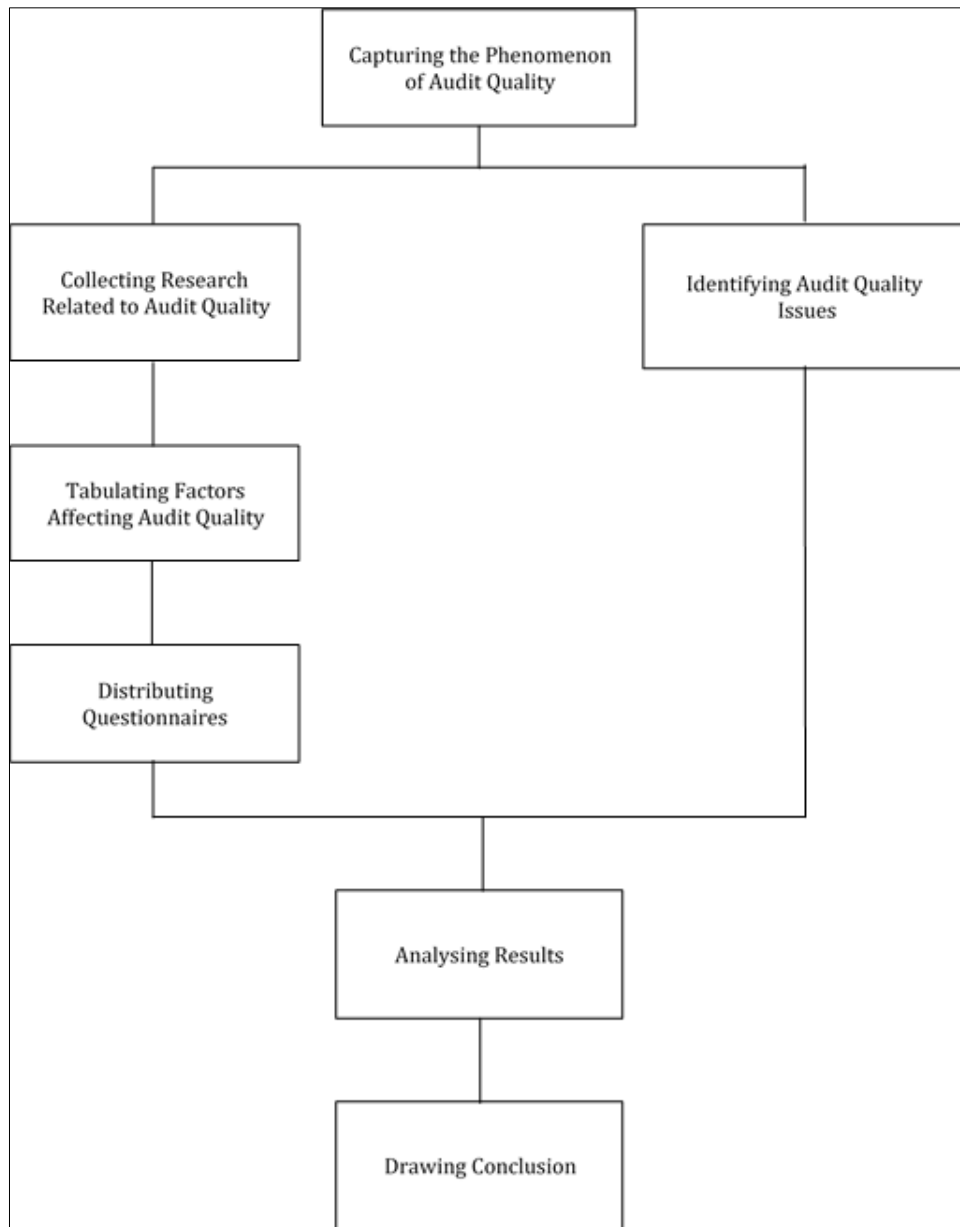


Figure 1: Data Analysis Method

Source: Modified by Researcher from Olivia and Setiawan, 2019

RESULT

At the stage of searching for 100 research articles with the keyword audit quality and Sinta indexed, it was found in 60 scientific publication

journals in which 24 articles out of 100 articles came from the Udayana University Accounting E-Journal. This shows that many researchers submit their articles in these journals and reviewers of these journals also tend to be interested in research in the field of auditing,

especially in this study discussed audit quality. The distribution of 100 articles based on the year of research

will appear in table 1 below.

Table 1: Distribution of 100 Researches in Sinta Indexed Journals

Year of Publication	Number of Research Articles
2018	27
2019	27
2020	18
2021	20
2022	7
2023	1

Source: Processed by Researcher, 2023

Table 1 above shows that research articles with the keyword audit quality began to experience a drastic decline. This is an interesting finding because (1) researchers are no longer interested in discussing audit quality; (2) the phenomenon of audit quality in Indonesia has begun to not be highlighted or audit

problems in Indonesia have begun to shift to other discussions; (3) researchers are still discussing audit quality, but the keywords used have begun to vary, for example: earnings quality, audit fraud, audit failure, and audit quality.

Table 2: Distribution of 100 Research Articles Based on Sinta Index as of 2023

Year of Publication	Number of Research Articles
Sinta 2	1
Sinta 3	37
Sinta 4	26
Sinta 5	32
Sinta 6	4

Source: Processed by Researcher, 2023

From the tabulation of table 2, it appears that only 1 study in the 2018-2023 data collection period was included in the Sinta 2 indexed journal, namely Arisanti *et al.*, (2019) with the title The Effect of Competence, Time Budget Pressure, and Audit Complexity on Audit Quality with Understanding Information Systems as a Moderating Variable which is included in the International Journal of Social Science and Business journal. The journal obtained the Sinta 2 Index in 2019 according to the Ministry of Research, Technology and Higher Education with Certificate Number 30/E/KPT/2019. Most of the articles with the discussion of audit quality were entered by researchers and published in Sinta 3 indexed journals. This shows that further research with the discussion of audit quality

must improve the quality of research by developing variations in measurement and research methods. This opens up new gaps for academics in the future. Of course, it still adapts to the phenomenon, formulation and research objectives to be answered. From the 100 articles, 42 factors were found to affect audit quality. Table 3 presents these 42 factors and the frequency used as independent variables affecting audit quality. The dominant factors thought to affect audit quality are: independence, competence, work experience, audit fees and audit tenure. While the 5 factors in the lowest order are: audit structure, public accountant responsibility, company ownership structure, compliance pressure and workload.

Table 3: Factors Affecting Audit Quality Based on 100 Research Articles

Number	Factor	Total	Number	Factor	Total
1	Independency	48	22	Audit Delay	2
2	Competency	46	23	Auditor Performance	2
3	Work Experience	28	24	Locus of Control	2
4	Audit Fee	20	25	Moral Reasoning	2
5	Audit Tenure	17	26	Implementation of the Code of Ethics	2
6	Professionalism	14	27	Auditor Workload	1
7	Time Budget Pressure	14	28	Capacity Stress	1
8	Scepticism	13	29	E-Audit	1
9	Integrity	12	30	Leadership Style	1
10	Audit Ethics	11	31	Gender	1
11	Accountability	10	32	Emotional Intelligence	1

12	Due Profesional Care	9	33	Organizational Commitment	1
13	Complexity	7	34	Work Environment	1
14	Audit Rotation	7	35	Dysfunctional Behavior	1
15	Objectivity	5	36	Problem Solving Ability	1
16	Firm Size	5	37	Self-Afficacy	1
17	Motivation	4	38	Audit Structure	1
18	Reputation of Public Accounting Firm	4	39	Public Accountant Responsibilities	1
19	Size of Public Accounting Firm	4	40	Ownership Structure	1
20	Audit Commitee	3	41	Compliance Pressure	1
21	Auditor Specialization	3	42	Work Load	1
				Total	310

Source: Processed by Researcher, 2023

After tabulating the factors affecting audit quality from 100 academic research articles, the next step is to confirm with auditors and users of audit

services using a questionnaire. The number of respondents involved was 55 people with the following distribution:

Table 4: Distribution of Respondents

Gender	Auditor’s from Public Accounting Firm	Public Accounting Firm’s Client Service User	Total
Male	15	13	28
Female	16	11	27

Source: Processed by Researcher, 2023

All factors that are used as indicator items are tested for validity and reliability. All 42 indicator items passed the test and the results are presented in table 5. In table 5, it can be seen that the top 5 factors where respondents strongly agree affect audit quality are: integrity (3.8); accountability (3.7); professionalism (3.7); competency (3.6) and responsibility of public accountants (3.6). Meanwhile, the 5 factors that are the lowest from the average respondent's answer are audit delay (3.1); motivation (3.0); firm size (2.9); audit fees (2.8) and gender (2.3). The results of these findings are quite interesting to be discussed in this study which shows the gap in academics' preferences in attracting factors that affect audit quality with the opinions of respondents, both auditors and users of Public Accounting Firm services.

- a. Generally, the discussion of factors that affect audit quality from the results of the literature review is independency and competency; however, the results of respondents' answers on average strongly agree on the integrity of both auditors and public accounting firms, and

accountability. This shows that auditors and public accounting firms should be independent and have sufficient competence in performing audit functions.

- b. The responsibility of public accountants for audit results is also a very important thing to consider in audit quality according to the average results of respondents, but this factor is rarely raised in academic research. By using the services of a public accounting firm, of course, for the quality of the audit, the public accounting firm and / or auditors who perform the audit function must take responsibility for the results of the audit quality.
- c. For audit fees, it is often a variable suspected of having an effect on audit quality; but not according to the average respondent, because whatever the audit fee has been agreed between the public accountant and the client, the audit performance must be in accordance with the audit work procedures and standards. Auditors must show their integrity.

Table 5: Average Results of Respondents with Likert Scale (1-4)

Number	Factor	Result	Number	Factor	Result
1	Integrity	3,8	22	Time Budget Pressure	3,3
2	Accountability	3,7	23	Audit Rotation	3,3
3	Professionalism	3,7	24	Audit Commitee	3,3
4	Competency	3,6	25	Work Environment	3,3
5	Public Accountant Responsibilities	3,6	26	Complexity	3,3
6	Scepticism	3,6	27	Organizational Commitment	3,3
7	Objectivity	3,6	28	Leadership Style	3,2
8	Indepency	3,6	29	Auditor Workload	3,2
9	Audit Ethics	3,6	30	Emotional Intelligence	3,2
10	Due Profesional Care	3,6	31	Audit Tenure	3,2

11	Problem Solving Ability	3,5	32	Size of Public Accounting Firm	3,2
12	Implementation of the Code of Ethics	3,5	33	Locus of Control	3,2
13	Work Experience	3,5	34	Capacity Stress	3,2
14	Auditor Performance	3,4	35	E-Audit	3,2
15	Dysfunctional Behavior	3,4	36	Ownership Structure	3,1
16	Work Load	3,4	37	Compliance Pressure	3,1
17	Auditor Specialization	3,4	38	Audit Delay	3,1
18	Reputation of Public Accounting Firm	3,4	39	Motivation	3,0
19	Audit Structure	3,4	40	Firm Size	2,9
20	Moral Reasoning	3,4	41	Audit Fee	2,8
21	Self-Afficacy	3,4	42	Gender	2,3

Source: Processed by Researcher, 2023

In addition to confirmation through questionnaires to respondents, interviews were also conducted with two interviewees to confirm the gaps in the results of this study. One of the interviewees (the first interviewee) is a partner in one of the public accounting firms domiciled in DKI Jakarta and the other resource person (the second resource person) is a user of Public Accounting Firm services. Some discussion of the gaps in the results of the literature review and questionnaires was deepened from the results of the question and answer.

"Regarding audit fees is a matter of negotiation, so whatever the finalized figure should not reduce the audit stages that should be, so that the audit results are of the right quality to maintain the interests of shareholders" explained the second resource person. This was also confirmed by the first resource person as a partner in a public accounting firm.

"Negotiating audit rates are just a matter of business strategy between public accounting firms. Actually, the costs have been calculated properly, the rest of this is the profit margin. Do not let this pricing strategy reduce audit quality by reducing the audit process. This means that the public accounting firm lacks integrity. Of course, the integrity of a public accounting firm should not be mixed with a business strategy involving price," added the explanation of the first interviewee.

Other explanations are as follows:

- a. Independency and competency are things that must be owned by a public accounting firm. The independency of the public accounting firm must be maintained so that this is the role of stakeholders in choosing a public accounting firm that has no closeness or relationship with the management whose performance will be audited. In addition to this, discussing competency, public accounting firms should already have to recruit competent auditors (mastering accounting well, government regulations that are in line with the industry, auditing standards and processes, applicable accounting standards). Selection to

enter a public accounting firm should already be strict. Work experience is actually also an important factor in audit quality because the auditor's experience in conducting audits in various industries will strengthen his knowledge and increase sensitivity to error and fraud detection so that audit quality can be maintained.

- b. Workload should not be a factor worth considering as an influential factor on audit quality, because before accepting a client, the public accounting firm has considered the workload of the assigned auditor. The same applies to the ownership structure of the company, because regardless of the ownership structure, audit procedures are carried out accordingly and auditors must be skeptical of addressing the interests of certain groups.
- c. Gender is not a factor worth considering as a determinant of audit quality because both men and women are capable of performing audit tasks well. What is more important is the competency. The work as an auditor relies more on the mind, experience and skepticism than the physical. Therefore, gender cannot be considered. Especially nowadays auditors have flexibility in working hours. More on the target results. So that auditor time management is a factor that needs to be considered especially in today's generation.
- d. Other factors that can actually be raised for research are Emotional Intelligence (EI) and Spiritual Intelligence (SI) because nowadays it is not only Intellectual Quotient (IQ) but EI and SI are factors that need to be seen in employee selection. Moreover, a public accounting firm that holds the trust of many stakeholders. In addition, communication skills in maintaining relationships and communication with clients are important. Sometimes people now use social media or electronic mail facilities more comfortably than direct communication, so miscommunication can occur.
- e. In addition, in the future, what is interesting to discuss is also talking about artificial

intelligence (AI), which is used and developed by companies, must begin to be studied in relation to audit quality because it is related to the interests of many parties for the results of audits conducted by auditors.

CONCLUSION

Research related to audit quality is actually still interesting to be researched by academics as far as it is in line with the phenomena raised, and solves the objectives of the study. However, the independent variables that affect audit quality must be further examined so that academics do not walk alone which is far from the expectations of audit practitioners and clients as users of audit services. It is better if the selection of variables that affect audit quality is examined first from a qualitative pilot study following the needs or lifting the results of qualitative research like this. Other variables worth considering such as: auditor time management, communication skills, emotional intelligence, spiritual intelligence and art deserve to be raised as proposals for further academic research. In addition, the measurement methods developed are more diverse as well as the research methods so that it becomes quality research, is included in the sinta 2 indexed journal and has a high contribution to practitioners solving the phenomena that occur.

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