

Audit Quality Perspectives in Indonesia

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Abstract

In the past 5 years, there have been at least 5 major cases involving prominent public accounting firms in Indonesia and seizing public attention. This motivates the author to look back at the concept of audit quality that is understood in Indonesia. The author realizes that there has been no research on the concept of audit quality conducted by referring to scientific publications that have been published in trusted journals. The main objective of this study is to discover the concept of audit quality that has been generally understood in Indonesia and the factors that influence it. The study was conducted using a descriptive method with a qualitative approach so it could provide a broader understanding and also be able to assist other researchers to conduct research related to audit quality with a more comprehensive understanding. This study reviews a total 47 empirical studies and academic publications in Indonesia ranging from year 2015 to year 2019. Data sources in the form of academic publications were obtained from the Digital Referral Gate website (GARUDA), a portal that contains Indonesian academic references and is under the auspices of the Ministry of Research, Technology and Higher Education (Kemenristekdikti). Based on the analysis, the review reveals that (1) the majority of researchers in Indonesia consider audit quality from an input-outcomes perspective developed from the definition of audit quality according to DeAngelo (1981), (2) the use of a variety of audit quality indicators used in research in Indonesia shows that audit quality is hard to measure objectively, (3) the factors that influence audit quality that are most frequently studied are internal factors, and (4) the majority of research related to audit quality is conducted using a quantitative approach. However, quantitative approach is unable to capture the actual audit practices which is necessary to understand audit quality. (5) cases that occur in Indonesia and the results of this study indicate that audit quality must be seen as a whole construction, from input, process, output and context. Audit quality cannot be obtained only with competent human resources, but must be accompanied by an audit process that is in accordance with standards, results of audits that are comprehensive and in context.

Keywords: audit; audit quality; audit quality indicators; audit quality perspective

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INTRODUCTION

Audit quality and the factors that influence it have become subjects of interest among academics, practitioners and policy makers, especially after many companies have gone bankrupt (Sulaiman, Yasin, and Muhamad, 2018). Over the years, many studies have been conducted to examine the relationship of audit quality with certain dependent variables, where the size of the public accounting firm is often used as a measure of audit quality variables (Widiastuty and Febrianto, 2010). However, in the past 5 years, there have been at least 5

major cases involving prominent public accounting firms in Indonesia and seizing public attention. With cases involving prominent public accounting firms in Indonesia as mentioned in Table 1, it is important to review the concept of audit quality understood so far. The Head of the Financial Professional Development Center (PPPK) of the Ministry of Finance, Langgeng Subur, said that improving audit quality is very important because quality audits can maintain trust, a healthy investment climate and economic transparency in each country (IAPI, 2018b).

This study aims to discover the concept of audit quality understood in Indonesia and the factors that affecting it. This study is expected to be able to provide a broader

understanding of audit quality and encourage future researchers to conduct research in areas that have not been or are still being studied related to audit quality.

Table 1. Cases Involving Big Public Accounting Firms in Indonesia

No.	Public Accounting Firm	Public Accountant	Auditee	Year Books Ended	Auditor's Opinion	Case Summary
1	Satrio, Bing, Eny dan Rekan (Partner of Deloitte Indonesia)	1. Merliyana Syamsul 2. Marlina	PT. Sun Prima Nusantara Financing (SNP Finance)	2012-2016	Unqualified Opinion	The Auditee broke into 14 Banks using the audited Financial Statements, where the opinion provided by the auditor did not reflect the actual financial condition
2	Purwantono, Sungkoro dan Surja (Ernst and Young Global Limited's Member)	Sherly Jokom	PT. Hanson International Tbk	2016	Unqualified Opinion	1. The auditor failed to detect a revenue recognition worth 732 billion rupiah which caused overstated financial statements. 2. The auditor violated SA 200 and Section 130 of the Public Accountant Professional Code of Ethics
3	Amir Abadi Jusuf, Aryanto, Mawar dan Rekan (Indonesian RSM)	Didik Wahyudianto	PT. Tiga Pilar Sejahtera Food Tbk	2017	Unqualified Opinion	The auditor failed to detect an inflated fund worth 4 trillion rupiah.
4	Pricewaterhouse Coopers (PWC)	-	Asuransi Jiwasraya	2017	Adverse	1. Directors of Jiwasraya practices fraud. 2. The role of auditors is still being investigated
5	Tanubrata, Sutanto, Fahmi, Bambang dan Rekan (BDO International's Member)	Kasner Sirumapea	PT. Garuda Indonesia Tbk	2018	Unqualified Opinion	1. There's dispute between auditor and commissioner about revenue recognition worth \$ 239.94 billion from PT. Mahata Aero Technology that is not in accordance with PSAK 23. 2. The auditor conducts SA 500, SA560 and SA 315 violations

Source: Author's processed data (2020)

LITERATURE REVIEW

1. Definitions of Audit Quality

According to (Sulaiman et al., 2018), there are 3 perspectives on audit quality, i) input and outcomes related to audit quality ii) audit process and audit quality and iii) perception of audit quality. The first audit perspective, inputs and outcomes, is built on the definition of audit quality according to DeAngelo (1981). This definition is often used as a reference by researchers who conduct research related to audit quality. In his research, DeAngelo (1981) defines audit quality as the probability that the auditor will be able to find material errors in the financial statements and report those material errors. From this definition, it can be concluded that there are two key factors that influence audit quality, namely competence and auditor

independence (Sulaiman et al., 2018). Competence is a reflection of the statement that probability the auditor will be able to find material errors in the financial statements. Competent auditors are auditors who have the ability to technology, understand and carry out correct audit procedures, understand and use the correct sampling methods (DeAngelo, 1981). While Independence is a reflection of the statement that probability the auditor will report material errors. An independent auditor is an auditor who, if found a violation, will independently report the violation (DeAngelo, 1981). In this perspective, input variables used are the size of the public accounting firms, audit fee, non-audit fees and the term of the engagement.

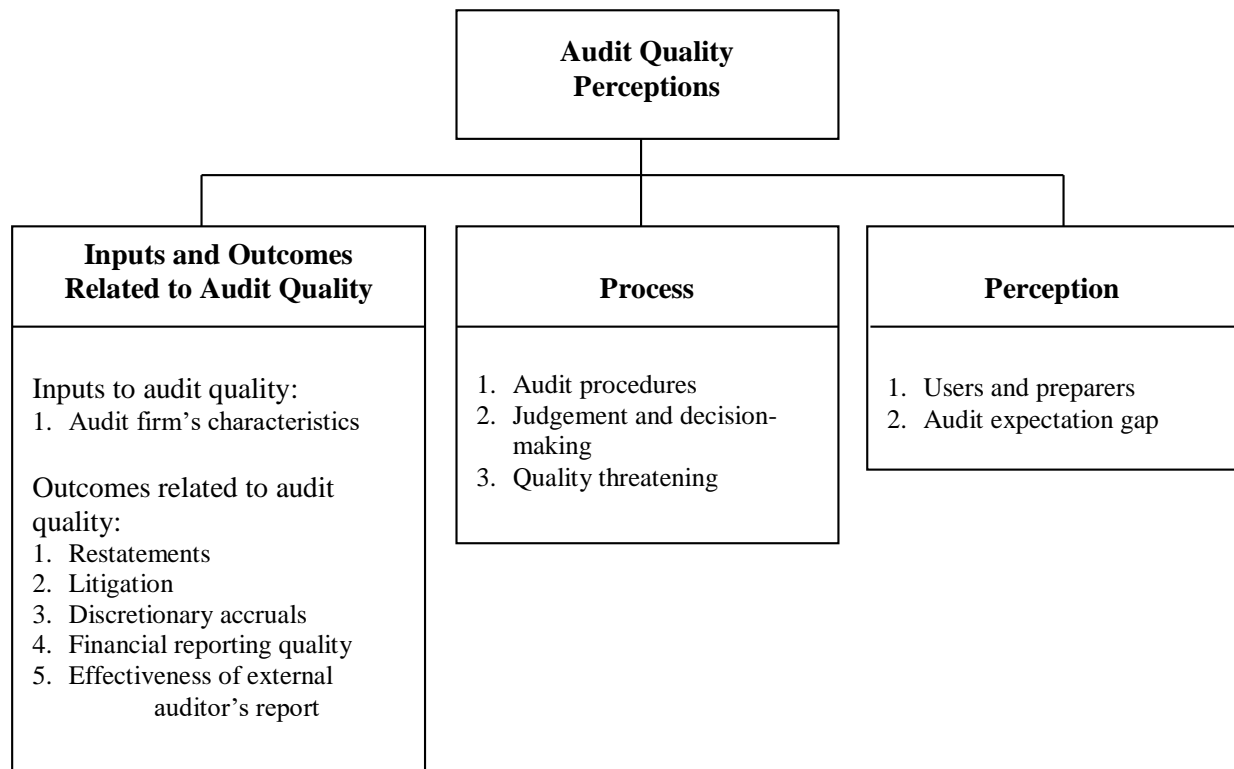


Figure 1. Perspectives Regarding Audit Quality
 Sources: Sulaiman et al., (2018)

According to the second perspective, the audit process and audit quality, audit quality is influenced by the audit procedures used during the audit (Sulaiman et al., 2018). Audit quality is a combination of a good

systematic inspection process, which complies with generally accepted standards, with high quality auditor's judgment (skepticism and professional judgment), which is used by competent and independent

auditors, in implementing the audit process to produce audits with high grade (Knechel, Krishnan, Pevzner, Shefchik, & Velury, 2012). This statement is supported by the International Federation of Accountants (IFAC) which states that one of the key elements of audit quality is the audit process (IAASB, 2014). Audit quality must be determined based on auditing standards and professional quality standards (Baharuddin & Ansar, 2019). Audit standards are intended to ensure quality internal audits, so that any auditor who conducts audits is expected to produce the same quality internal audit results when the auditor performs assignments in accordance with the relevant Audit Standards (AAPI, 2014). In this perspective, audit quality is influenced by factors such as audit procedures, auditor judgment (professional judgment) and attitudes or performance during the audit process (Sulaiman et al., 2018).

In the third perspective, audit quality is seen based on perceptions of related parties, namely auditors, compilers of financial statements and stakeholders (audit committees, investors and policy makers) (Sulaiman et al., 2018). However, due to differences in viewpoints, expectations and subjective assessments of each party, an agreement can not be obtained regarding the exact definition of audit quality.

2. Audit Quality Indicators

The biggest problem in research related to audit quality, both as an independent variable and the dependent variable, is a measure of audit quality (Widiastuty & Febrianto, 2010). Because of difficulties to measure audit quality objectively, researchers previously used various dimensions to measure it

(Tandiontong, 2016). The Indonesian Institute of Certified Public Accountants (IAPI) as the association that houses the professional accountant in Indonesia, has published Guidelines for Audit Quality Indicators on Public Accounting Firms. Indicators of audit quality is a key indicator that enables a high-quality audit carried out consistently by Public Accountant through the firm in accordance with professional standards and applicable legal provisions which consists of 1) Competency auditor 2) Ethics and independence of auditors 3) Use of key time for key personnel 4) Quality Control of engagement 5) Results of quality review or inspection of external and internal parties 6) Range of engagement control 7) Organization and governance of Public Accounting Firms 8) Service fee policy (IAPI, 2018a). Whereas Knechel et al., (2012) group audit quality indicators into 4 categories, namely input, process, output and context. According to Wooten (2003), indicators used to measure audit quality are 1) Detection of misstatements 2) Compliance with applicable General Standards 3) Compliance with SOP. Whereas DeAngelo (1981) suggests that the size of an accounting firm can represent audit quality, that is, large public accounting firms have higher audit quality compared to smaller public accounting firms.

Based on the description above, it can be concluded that audit quality is seen as something that is not easy to measure, many factors and dimensions can be used (Tandiontong, 2016). Therefore, it is important for researchers to accurately define operationally the audit quality to be measured. Incorrect operational definition will lead to incorrect conclusions (Widiastuty & Febrianto, 2010).

Table 2. Quality Indicators:

Inputs	Process	Outcomes	Context
a. Professional skepticism	a. Judgment in the audit process	a. Regulatory reviews of audit firms	a. Audit partner compensation
b. Incentives and motivation	b. Audit Production c. Assessing risk	b. Adverse outcomes c. Audit reports	b. Premium audit fee c. Abnormal audit fees

c. Knowledge and expertise	d. Review and quality control	d. Financial reporting quality	d. Non-audit fees
d. Within-firm pressure	e. Analytical procedures		e. Market perceptions of audit quality
	f. Obtaining and evaluating audit evidence		f. Auditor Tenure
	g. Auditor-client negotiations		

Source: (Knechel et al., 2012)

3. Factors Affecting Audit Quality

Many studies have stated that audit quality is influenced by many factors (Hai, 2016). Lin & Tepalagul (2012) states that there are at least 5 factors that can affect audit quality, especially factors related to auditor independence. These factors include how important the degree of the auditee to the auditor, the non-audit services, the term of the assignment, the relationship between the auditee and the auditor. Meanwhile, according to (Bender, 2006), factors that can affect audit quality include work culture, human resources, quantity and quality of audit staff, communication, control procedures, informative and reliable audit reports, job satisfaction for audit staff, management and audit committee which obtains adequate information. On the other hand, the Financial Reporting Council (FRC, 2008) states that audit quality is influenced by several factors such as the work culture in public accounting firm, the effectiveness of the audit process, the relevance and benefits of audit reports, the competence and quality of human resources and other factors that are out of control auditor. Whereas, Hai (2016) successfully identified as many as 42 variables that can affect audit quality in his research.

Based on this, it can be concluded that audit quality is influenced by many factors. These factors also depend on the perspective used by researchers when conducting research. That is because audit quality is an invisible product (abstract) (Hai, 2016)

METHOD

The study was conducted using descriptive methods with qualitative research types. Qualitative research is research that is descriptive and tends to use analysis. The study uses this type of qualitative research to gather and discover the concept of audit quality understood so far in Indonesia and the factors influence it

In this study, author reviews 47 academic publications published in the period 2015-2019, as well as the review on literature more relevant to the theme of this study, the quality of the audit. Sources of data in the form of academic publications were obtained from the Digital Referral Gate website (GARUDA). GARUDA is a portal that contains Indonesian academic references and gives access to academic works produced by Indonesian researchers (Wahyudin, 2010). GARUDA is under the auspices of the Ministry of Research, Technology and Higher Education (Kemenristekdikti).

After conducting a review, the authors summarize each research result that has been reviewed and group them according to perspectives regarding audit quality and the factors that influence it.

RESULTS AND DISCUSSION

1. Audit Quality Perspectives Used as a Reference in Audit Quality Research in Indonesia

The results of the analysis of a variety of different perspectives related to audit quality will make our understanding of the concepts and factors that affect audit quality grow. Based on the analysis of the 47 academic research, the majority of

researchers to understand the quality of the audit from the perspective of input-outcomes . This perception is built from the definition of audit quality conveyed by DeAngelo (1981) namely the probability that the auditor will be able to find material errors in the financial statements and report those material errors.

In addition, there are several studies that view audit from a combination of input-outcomes and process perspectives. This combined perspective shows that competence and independence are fundamental in audit quality, while the process perspective complements the notion of audit quality which was initially only viewed from the input and output side only. The combined input-outcomes perspective and process gives us an understanding that audit quality is not only determined by the competence and independence of auditors, but also depends on the process carried out during the audit. An audit will be qualified if the process is carried out systematically, in

accordance with generally accepted standards and accompanied by high quality auditor's judgment (skepticism and professional judgment).

The perception audit perspective there are only 5 academic studies that use perception, because the measurement of perception is relatively more difficult than the perspective of input-outcomes and processes. But there are interesting things related to this third perspective. Where the object of research that uses this perspective is a government agency. This is quite logical, because in government agencies with very rigid provisions, audit quality is assessed by various parties with different standards. IFAC also emphasizes audit quality influenced by patterns of interactions and understanding the importance of audit quality among various parties, namely: auditors, management, audit committees , those responsible for governance, users, and regulators (IAASB, 2014).

Table 3. Audit Quality Perspectives

No	Audit Perspective	Researcher	Number of studies
1	Input-Outcomes	Perdana & Juliarto (2015); Muhammad and Januarti (2015); Urrahmi, Rasuli, & Silfi (2015); Pradana, Anggraini, & Andreas (2015); Riny, Nur DP, & Rofika (2015); Sari, Andreas, & Anggarini (2015); Fitriany, Utama, Martani, & Rosietta (2015); Trihapsari & Anisykurlillah (2016); Ferdiansyah (2016); Pratomo (2016); Hambali (2017); Anugrah, Kamaliah, & Ilham (2017); Ariningsih & Mertha (2017); Ermayanti (2017); Fahlevi, Hardi, & Julita (2017); Azma, Nurazlina, & Julita (2017); Kuntari, Chariri, & Nurdhiana (2017); Halman (2017); Udayanti & Ariyanto (2017); Soleha (2017); Putri, Hardi, & Silfi (2017); Septyaningtyas, Azlina, & Hanif (2017); Husnurrosyidah & Nadhirin (2017); Pikirang, Sabijono, & Wokas (2017); Putra & Mimba (2017); Djajun Juhara (2017); Nurintiati & Purwanto (2017); Rossita & Sukartha (2017); Idawati (2018); Yuliyanti & Hanifah (2018); Wardhani & Astika (2018); Salsabila (2018); Putri Erawan & Sukartha (2018); Haryanto & Susilawati (2018); Nurhasanah, Hasan, & Savitri (2018); Prabhawanti & Widhiyani (2018); Rahmaita & Raflis (2019); Baharuddin & Ansar (2019); Zain, Putri, Tarigan, Siti, & Voltra (2019); Kusuma, Jatmiko, & Prabowo (2019); Naradipa & Supadmi (2019); Munawaroh (2019);	42
2	Process	Ferdiansyah (2016); Ermayanti (2017); Dewi & Badera (2015); Cahyonowati & Darsono (2015); Azma et al. (2017); Prabhawanti & Widhiyani (2018); Haryanto & Susilawati (2018); Kuntari et al. (2017); Idawati (2018); Nurhasanah et al. (2018); Rahmaita & Raflis (2019); Baharuddin & Ansar (2019)	12
3	Perception	Vardjani, Lestari, & Ramdhani (2017); Urrahmi et al. (2015); Septyaningtyas et al. (2017); Pratomo (2016); Mardian (2017)	5

Source: Author's processed data (2020)

2. Indicators of Audit Quality Used in Research in Indonesia

Based on the analysis, it is known that there are 48 indicator used to measure different audit quality. These indicators are then grouped according to the categories compiled by Knechel et al., (2012). The various indicators used in audit quality research indicate that audit quality is difficult to measure objectively, so researchers use various dimensions to measure it. The various indicators used in audit quality research indicate that audit quality is difficult

to measure objectively, so researchers use various dimensions to measure it. Unlike the dimensions of an object such as the speed of motion, the brightness of light, or the passage of time that has a clear and agreed-upon size, many objects in social science cannot be easily measured and it is difficult to reach a common consensus regarding the size of the object (Widiastuty & Febrianto, 2010).

Basically, the difference of indicators enhances our perspective and understanding about audit quality.

Table 4. Audit Quality Indicators

No	Category	Audit Quality Indicators
1	Input	1) Ability to find mistakes (Competence) 2) Pubic accounting firm's size 3) Independence 4) Professional skepticism 5) Due Professional Care 6) Experience 7) Specialization of auditors in certain industries 8) Strong commitment and 9) Willingness to maintain Professionalism 10) Ethical knowledge 11) Knowledge of accounting and auditing
2	Process	1) Planning 2) Implementation 3) Final administration 4) Compliance with audit standards, SAK and / or professional quality standards 5) Complying with the Code of Ethics in force in Indonesia 6) Technical quality 7) Quality of services 8) Auditor-client relations 9) Accuracy of audit findings 10) amount of evidence 11) Substantive testing of accounts receivable 12) Detection of misstatements 13) Compliance with Standard Operating Procedures (SOP) 14) Audit risk 15) Process control of work by supervisors 16) Attention given by managers or partners 17) Leader's involvement 18) Continuous interaction between the team and client 19) State of the work field 20) Information system 21) Decision making 22) communication of assignment results 23) monitoring of development 24) Implementation of assignments
3	Output	1) Comparison of previous year's net income with net income in the year before this research went on 2) Quality of audit report results 3) Complete and also objective audit report 4) Earnings quality 5) Earnings management ie discretionary accrual 6) Value of recommendation 7) Clarity report
4	Context	1) Benefits of audit 2) Follow-up of audit results 3) While audit quality is proxied by violations committed by the auditor and identified by PCAOB 4) Perceived audit quality 5) Perceived value 6) Auditee expectations

Source: Author's Processed Data (2020)

3. Factors Affecting the Audit used in Research in Indonesia

In general, audit quality is influenced by internal and external factors. Based on the

results of the analysis, there are 45 factors that influence the quality of audit bags, of which the factors most frequently examined are independence and competence. This is

because in understanding audit quality, the majority of research in Indonesia uses an input-output perspective presented by DeAngelo (1981), where competence and independence are fundamental in audit quality.

Although external factors such as reward, work environment, auditor-auditee communication are not widely studied, it does not mean that external factors do not affect audit quality. The results of the study by (Vardjani et al., 2017) showed that the closeness between the audit team leader and the auditee had a positive and significant effect on the auditee's satisfaction with the quality of audit services. The higher the level of closeness between the audit team leader and the auditee, the higher the auditee's satisfaction level with the quality of audit

services. Other external factors such as the work environment also play an important role in influencing audit quality. The research conducted by Erawan & Sukartha (2018) show that a pleasant work environment makes employees tend to work with a high discipline attitude from the possibility of violations of regulations that can occur, increased work morale as well, and have a sense of responsibility towards their work duties and feel they are not there is something that interferes with the implementation of their duties so that they can produce good audit quality.

The lack of research related to the influence of external factors on audit quality is an opportunity for further research to examine this and provide broader insights about audit quality.

Table 5 . Factors Affecting Audit Quality

No	Factors That Affecting Audit Quality	Number of studies	Percentage	No	Factors That Affecting Audit Quality	Number of studies	Percentage
1	Independence	17	36,96%	24	Client Importance	1	2,17%
2	Competence	15	32,61%	25	Emotional Quotient	1	2,17%
3	Work experience	12	26,09%	26	Leadership Style	1	2,17%
4	Time Budget Pressure	11	23,91%	27	Auditor Characteristics	1	2,17%
5	Ethics	9	19,57%	28	Public accounting firm's size	1	2,17%
6	Audit Fee	8	17,39%	29	Company Size	1	2,17%
7	Motivation	7	15,22%	30	Institutional Ownership	1	2,17%
8	Integrity	6	13,04%	31	Code of Ethics	1	2,17%
9	Public accounting firm's rotation	5	10,87%	32	Undertanding of information system	1	2,17%
10	Accountability	4	8,70%	33	Work environment	1	2,17%
11	Objectivity	4	8,70%	34	Technical Training	1	2,17%
12	Professionalism	4	8,70%	35	Organizational Commitment	1	2,17%
13	Audit Complexity	3	6,52%	36	Supervision type	1	2,17%
14	Knowledge	3	6,52%	37	Premature Sign Off	1	2,17%
15	Public accounting firm's specialization	3	6,52%	38	Auditor Dysfunctional Behavior	1	2,17%
16	Audit Risk	2	4,35%	39	Reward	1	2,17%
17	Locus of Control	2	4,35%	40	AP rotation	1	2,17%
18	Gender	2	4,35%	41	Auditor Specialization	1	2,17%
19	Due Professional Care	2	4,35%	42	Auditor Switching	1	2,17%
20	Professional skepticism	2	4,35%	43	Closeness between audit team members and the auditee	1	2,17%
21	Supervision	2	4,35%	44	Closeness between the audit team leader and the auditee	1	2,17%

22	Tenure	2	4,35%	45	Use of Computer Assisted Audit Techniques	1	2,17%
23	Social Mismatch Auditor-Client	1	2,17%				

Source: Author's processed data (2020)

4. Research Methods Used in Research in Indonesia

Based on the results of the analysis, quantitative approach are most widely used (Husnurrosyidah & Nadhirin, 2017; Herawati & Selfia, 2019).

According to Sulaiman et al. (2018), although research with a quantitative approach gives a high contribution, but this approach is less able to provide a real understanding of audit quality. Although researchers add new variables or additional data to quantitative research, it will still raise the question whether the researcher is able to understand the pressure and influence of the audit environment on audit performance significantly (Humphrey, 2008). Based on this, it can be concluded that the quantitative

in research related to audit quality, as many as 45 studies. While research using a qualitative approach there are only 2 studies

approach unable to capture the real practices of audit which is necessary to understand the audit quality (Sulaiman et al., 2018)

On the other hand, based on the review of the 2 studies using the qualitative approach above, the research is only limited to revealing audit quality indicators and cannot provide a real picture of audit practice. Therefore, research with a qualitative approach, be it through interviews or case studies, is still very much needed to gain an in-depth understanding of audit quality.

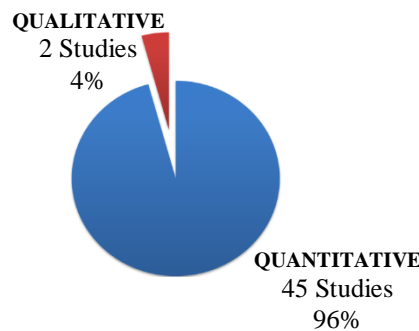


Figure 2. Research Approach
 Source: Author's processed data (2020)

CONCLUSIONS AND SUGGESTIONS

Based on the Research Results and Discussion conducted, it can be concluded, First, majority of researchers in Indonesia consider audit quality from an input-outcomes perspective which was developed from the definition of audit quality according to DeAngelo (1981). In addition, there are several studies that consider audit quality from a combination of input-outcomes, process, and perception perspectives. Second, there are various indicators used in audit quality research in

Indonesia. It shows that audit quality is hard to measure objectively. Nevertheless, the various indicators enhances our perspective and understanding related to audit quality. Third, there are 45 factors that affect audit quality, where the factor most frequently researched are internal factors. On the other hand, although external factors are not widely studied, it does not mean that external factors do not affect audit quality. The results of the study of external factors also indicate that external factors affect audit quality. The lack of research

related to the influence of external factors on audit quality is an opportunity for further research to examine this and provide broader insights about audit quality. Fourth, the majority of research related to audit quality is conducted using a quantitative approach. However, quantitative approach is unable to capture a real picture of audit practice which is very important to understanding audit quality. Therefore, research with a qualitative approach is still needed to gain an in-depth understanding of the actual audit quality. And finally, the fifth, cases that occur in Indonesia and the results of this study indicate that audit quality must be seen as a whole construction, from input, process, output and context. Audit quality cannot be obtained only with competent human resources, but must be accompanied by an audit process that is in accordance with standards, results of audits that are comprehensive and in context.

Based on the results of the study, the authors suggest that researchers who research related audit quality be further 1) conduct audit quality research using a process perspective in order to understand field audit practices 2) using audit quality measurement indicators from the output, process and context categories, to enriching the perspective and understanding related to audit quality, 3) conducting audit quality research with a qualitative approach, whether through interviews or case studies, to gain an in-depth understanding of audit quality in real terms.

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