

# Determinants of Audit Quality: An Analysis of Three Points of International Standards on Auditing (ISA) and The Identity of The Auditor As An Independent Accountant

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**Keywords:** Audit Quality, Audit Risk, Independence, ISA, Professional Judgement, Skepticism.

**Abstract:** International Standards on Auditing (ISA) emphasize several points, particularly those related to auditor behavior in audit assignment and the management of audit implementation. The discussion in this study examines three points emphasized in the ISA, i.e. risk-based audit, auditor professional skepticism, and auditor professional judgement, before undertaking a review of the identity of the auditor as an independent accountant, i.e. auditor independence. The purpose of this study is to provide empirical evidence for the existence of a significant influence of the ISA points and the identity of the public accountant on the audit quality generated by the auditor. This study was conducted by distributing questionnaires to all public accounting firms in Surabaya and Sidoarjo, which consisted of 46 firms. The population for this study was all the auditors working in public accounting firms in Surabaya and Sidoarjo, and the sample used was 158 auditors from 19 public accounting firms. Hypothesis testing was carried out by means of the Partial Least Square method with Warp PLS version 5.0. The results show that auditor professional skepticism and auditor professional judgement, as two important points of ISA, have a positive and significant effect on audit quality. Further, independence, as the identity of an auditor, has a positive and significant effect on audit quality, while audit risk, as another ISA point in terms of public management accounting, has a negative and insignificant effect on audit quality.

## 1 INTRODUCTION

The purpose of financial reporting is to provide relevant and reliable information relating to a company's quantitative and qualitative financial performance for all stakeholders (Kabalski, 2009; Kamsir, 2013; Listiana & Susilo, 2012; Yurisandi & Puspitasari, 2015). Measuring these two characteristics of financial statements, which are prepared by a company's internal accountants, is so difficult that further examination by an independent accountant is needed. In this regard, financial statements that have been examined by public accountants will be more relevant and reliable (Boynton & Johnson, 2006; Iguna & Herawati, 2010).

At times, there may still be elements of error that affect the quality of financial statements, some of which may be caused by the auditor's own behavior. One example of this was the case of PT. Kimia Farma in 2001. The company's financial statements had been audited by Hans Tuanakotta, but, at the

time of re-examination by the Capital Market Supervisory Agency (BAPEPAM) and the Ministry of SOE, there was an understated net profit of approximately IDR 32 billion. Hans Tuanakotta was then declared unable to detect fraud or errors made by PT. Kimia Farma (Koroy, 2008). A further example was the case of PT. Great River International, Tbk. in 2004, involving auditor Justinus Aditya Sidharta. In this case, BAPEPAM found an overstatement in the accounts receivable and revenue (Hutabarat, 2012).

The same situation also happened to British Telecom in Italy, involving the 'big four' public accounting firm PwC. This case had an impact on changing public perception of all aspects relating to public accountants. The impact of this accounting fraud, or profit bubble, caused British Telecom to lower its stated profits by GBP 530 million and cut its cash flow projections for the year by GBP 500 million in order to pay its hidden debts. It is rather ironic that PwC, as one of the big four accounting

firms, could be dragged into such a financial reporting scandal (Priantara, 2017).

Based on several cases of fraud and an increasing number of cases of fraudulent financial statements, auditors are required to emphasize their objectivity when conducting an audit. Therefore, the role of auditors as independent accountants is very important in terms of detecting fraudulent financial statements. Although regulations are often revised and updated, most audited financial statements still contain elements of misstatement, which reflect the low quality of the audit. Therefore, the motivation of this study is to determine the factors that influence audit quality, which relate to the auditor's ability to detect auditee errors and fraud (DeAngelo, 1981).

In the International Standards on Auditing (ISA) set by the IAASB in 1 January 2013, auditors are required to have an attitude of professional skepticism and professional judgement (Tuanakotta, 2013, 2015). In addition, public accountants cannot separate themselves from their inherent identity of auditor independence (Supriyono, 1988). Therefore, this study has two main areas of focus. The first is on auditor behavior with regard to the independent variables professional skepticism, professional judgement, and auditor independence. The second focus is on the management of public accounting firms related to audit risk, which also serves as an independent variable. The dependent variable in this research is audit quality. Auditors need to have professional skepticism, professional judgement, and independence because they have to be able to produce quality audits (Agoes, 2012; Arens & Loebbecke, 2011; Boynton & Johnson, 2006)

The skepticism of auditors has a significant influence on audit quality (Anugerah & Harsono, 2014; Bowlin et al., 2015). Research conducted by Kadous and Zou (2016) indicates that intrinsic improvisation in audit assignments related to skepticism can improve the quality of financial statements. This means that skepticism is necessary because it can improve the quality of financial reporting, in addition to having a positive effect on audit quality. However, an auditor's skepticism in the audit quality attribute may not satisfy the auditee (Widagdo, 2002).

Previous studies have provided evidence that auditor professional judgment can significantly improve audit quality (Baldauf et al., 2015; Bouhawia et al., 2015; Kulikova et al., 2014). The results of the research conducted by Abbott et al. (2015), Alim et al. (2007), and Dewi and Budhiarta (2015) indicate that auditor independence has a significant effect on improving audit quality,

whereas Putri and Juliarsa (2014) provide evidence that independence has a non-significant effect on audit quality.

The results of research carried out by Julianto et al. (2016) and Suryo (2017) provide empirical evidence that audit risk has a positive and significant influence on audit quality, meaning that the auditor experiences a certain level of uncertainty within a certain range during audit assignment, and this uncertainty has an impact on audit quality. In contrast, research conducted by Suryani and Helvinda (2014) provides evidence that audit risk does not have an impact on audit quality.

Based on the above, the research questions can be formulated as follows: 1) Does auditor professional skepticism have a positive and significant effect on audit quality? 2) Does auditor professional judgement have a positive and significant effect on audit quality? 3) Does auditor independence have a positive and significant effect on audit quality? 4) Does audit risk have a positive and significant effect on audit quality?

## 2 THEORETICAL FRAMEWORK

### 2.1 Theory of Planned Behavior

According to Jogiyanto the theory of planned behavior (TPB) is a further development of the theory of reasoned action, which was first put forward by Ajzen in 1980, focusing on beliefs, attitudes, intentions, and behavior. TPB arose from the addition of a construct variable that had not previously existed in the theory of reasonable behavior: perceived behavioral control. This construct variable was added with the aim of harmonizing the condition for their intention

### 2.2 Behavioral Accounting

Behavioral accounting focuses on the relationship between accounting and human behavior, and vice versa (Siegel & Marconi, 1989). Behavioral accounting is a focal point for accountants and non-accountants who are influenced by the functions of numbers in financial statements, one of which is auditing function behavior, such as auditor's professional judgment and decisions during his/her audit assignment (Suartana, 2010). Behavioral accounting examines the conceptual aspects of human behavior in the decision making process (Lubis, 2010).

## 2.3 Audit Concept

The audit concept relates to the systematic process of collecting and evaluating evidence with the objective of assessing the fairness of financial statements (Arens & Loebbecke, 2011). An audit assignment is carried out by an independent party separate from the company, i.e. an independent accountant. The general objective of the audit is to assess the fairness of the financial statements presented by the auditee and to ensure that the financial statements presented are in accordance with the applicable standards (Boynton & Johnson, 2006).

## 2.4 Audit Risk

Audit risk is the risk arising from the auditor not modifying the published opinion, as should be done on any information presented in the financial statements, so as to indicate that the financial reports contain material misstatements (Arens & Loebbecke, 2011). Similarly, Tuanakotta (2013) states that audit risk represents the risk of error in issuing an audit opinion. According to Arens and Loebbecke (2011), there are four components of audit risk: 1) planned detection risk; 2) inherent risk; 3) control risk; and 4) acceptable risk. However, according to Tuanakotta (2013), there are only three components: 1) inherent risk; 2) control risk; and 3) detection risk.

## 2.5 Research Hypotheses Development

### 2.5.1 The Effect of Professional Skepticism on Audit Quality

Skepticism is a form of critical thinking where one does not easily believe the auditee in the case of obtaining sufficient and relevant evidence during the examination of financial statements (Tuanakotta, 2015). Studies conducted by Afriyani et al. (2014), Andreas et al. (2016), Bowlin et al. (2015), Dimitrova and Sorova (2016), and Jaya et al. (2016) provide empirical evidence that the attitude of professional skepticism has a positive and significant impact on audit quality. Given this idea of critical thinking in regard to collecting and evaluating evidence to improve the quality of the audit produced, the first hypothesis is formulated as follows:

H1: Auditor professional skepticism has a positive and significant effect on audit quality.

### 2.5.2 The Effect of Professional Skepticism on Audit Quality

As discussed earlier, professional judgement emphasizes the competence, knowledge, and experience of the auditor during the audit assignment (Tuanakotta, 2013, 2015). The results of previous studies regarding auditor professional judgement show that, by applying professional judgment, the auditor is able to improve the quality of financial reporting (Chis & Achim, 2014). The results of the research conducted by Baldauf et al. (2015), Bouhawia et al. (2015), and Kulikova et al. (2014) provide empirical evidence that professional judgment has a significant influence and is able to assist the auditor in his assignment to improve audit quality. Based on the relevant theories and the results of previous research, the auditors, through professional judgement, are able to improve the quality of the audit. Therefore, the second hypothesis is as follows:

H2: Auditor professional judgement has a positive and significant effect on audit quality.

### 2.5.3 The Effect of Auditor Independence on Audit Quality

Conceptually, independence relates to an impartial attitude to anyone in the audit assignment. In addition to being the identity of public accountants, independence must be possessed by auditors otherwise the report presented may not be fit for purpose (Mautz & Sharaf, 1961). In addition, independence is a cornerstone of auditing (Clikeman, 1998). Previous studies have provided empirical evidence that auditor independence, as stipulated in the Code of Ethics of Certified Public Accountants (2008), has a positive and significant influence on audit quality. In accordance with the studies of Abbott et al. (2015), Dewi and Budhiarta (2015), Rahmina (2014), and Sarwoko and Agoes (2014), the more the auditor upholds independence, the more he/she improves audit quality. Thus, hypothesis three can be formulated as follows:

H3: Auditor independence has a positive and significant effect on audit quality.

### 2.5.4 The Effect of Audit Risk on Audit Quality

Audit risk relates to an auditor’s error in submitting an opinion (Tuanakotta, 2013). In addition, Arens and Loebbecke (2011) state that the more appropriate the opinion submitted or published by the auditors to the real conditions, the lower the audit risk. The research results of Julianto et al. (2016) and Suryo (2017) provide similar evidence that audit risk has a significant effect on audit quality. However, a study by Suryani and Helvinda (2014) provides opposing results, i.e. audit risk has an insignificant effect on the detection of fraudulent financial statements, as one indicator of audit quality. With regard to previous research and related theories, the fourth hypothesis can be formulated as follows:

H4: Audit risk has a significant effect on audit quality.

### 2.6 Conceptual Framework

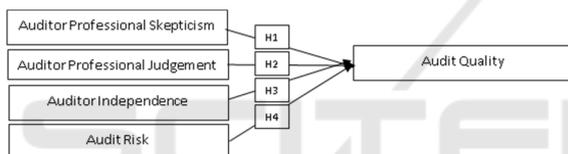


Figure 1: Conceptual Framework.

## 3 RESEARCH METHODOLOGY

This study used a quantitative explanatory approach to test the formulated hypotheses and search for a causal relationship between the independent variables and dependent variable proposed in the research (Anshori & Iswati, 2009).

### 3.1 Population and Sample

The population for this study was the auditors working in 46 public accounting firms in Surabaya and Sidoarjo. In utilizing a purposive sampling method, the sample for this study consisted of 158 auditors.

## 3.2. Operational Definition

Table 1: Operational Definition.

Variable	Indicators
Audit Quality	Compliance with audit standards Quality of audit report
Professional Skepticism	Auditor’s experience Curiosity on audit evidence tracking Critical thinking
Professional Judgement	Auditor’s special expertise Length of work Auditor’s knowledge
Auditor Independence	Independence in setting work programs Independence in carrying out the work Independence in reporting Independence in appearance Independence in mind
Audit Risk	Inherent Risk The nature of the client’s business Previous audit findings Related parties Control Risk Knowledge and understanding of internal control Detection Risk Auditor competence

### 3.2.1 Audit Quality

Audit quality relates to the auditor’s ability to detect auditee fraud relating to the accounting system being run (DeAngelo, 1981). Audit quality indicates how appropriate the audit results are to the established standards (Watkins et al., 2004).

### 3.2.2 Auditor Professional Skepticism

Professional skepticism is a critical attitude in relation to continually seeking sufficient and relevant evidence and then evaluating the evidence deeply (Tuanakotta, 2013). Auditor skepticism relates to critical thinking, curiosity, continuing to ask the authorities whether the audit evidence is

valid or not, and then assessing the financial statements fairly.

### 3.2.3 Auditor Professional Judgement

Professional judgement emphasizes the expertise, competence, knowledge, and experience of the auditors during audit work in the field (Tuanakotta, 2013).

### 3.2.4 Auditor Independence

Independence relates to a free and impartial attitude during any assignment. Independence is associated with upholding objectivity during fieldwork (Mautz & Sharaf, 1961; Mulyadi, 2006).

### 3.2.5 Audit Risk

Audit risk relates the auditor’s error in publishing an opinion (Tuanakotta, 2015). There are three components of audit risk used in the measuring instrument: 1) inherent risk; 2) control risk; and 3) detection risk.

## 3.3 Data Analysis Model

Testing in this research was conducted to examine the causal relationships between variables. The model used was the Structural Equation Model (SEM), which is based on components or variances, better known as the Partial Least Square (PLS) method. This model was used so as to examine the relationship between the independent variables and the dependent variable.

## 3.4 Outer Model Measurement

PLS analysis was conducted using the measurement of outer and inner models. The outer model examines the loading factor values for each variable indicator. The reflective size correlates to > 0.7 with the constructs to be measured. A scale of 0.5 to 0.6 is considered sufficient (Chin, 1995). This study used an outer loading value of 0.50.

### 3.4.1 Validity Test

A measurement scale is considered valid if it is able to measure what should be measured (Kuncoro, 2001). The method for assessing validity is to compare the square root of the Average Variance Extracted (AVE) value of one construct with another; after this, the AVE value must be greater than 0.30 (Fornell & Larcker, 1981).

### 3.4.2 Reliability Test

The testing technique used in this study was composite reliability, which can be measured in two different ways: 1) internal consistency and 2) Cronbach’s alpha (Ghozali, 2006). A reliability value above 0.70 indicates that the statement or indicator is reliable.

## 3.5 Inner Model Measurement

The purpose of inner model measurement is to determine, using the R-square (R<sup>2</sup>) value, the level of influence between the independent and dependent variables.

## 3.6 Hypothesis Test

Hypothesis testing was carried out by the use of a partial t-test to assess the influence of the independent variables. The levels of confidence used are 90%, 95%, and 99%, so the levels of precision or tolerance limits of inaccuracy are 1%, 5%, and 10%: 1) If t-statistic < t-table or probability < α, H0 is accepted and H1 is rejected; 2) If t-statistic ≥ t-table or probability ≥ α, H0 is rejected and H1 is accepted.

# 4 DATA ANALYSIS AND DISCUSSION

## 4.1 Results of the Outer Model Measurement

### 4.1.1 Results of the Validity Test

Table 2: Results of the Discriminant Validity Measurement

<i>Variables</i>	<i>Original Sampling (O)</i>	<i>P-values</i>
Skepticism	0.514	0.000
Professional Judgement	0.514	0.000
Independence	0.528	0.000
Audit Risk	0.809	0.000
Audit Quality	0.512	0.000

All variables have discriminant validity values in the column of original sampling ( $\alpha$ ) > 0.30 and a  $p$ -value < significance level. It can therefore be concluded that all the variables are valid.

#### 4.1.2 Results of the Reliability Test

Table 3: Results of the Composite Reliability Measurement.

<i>Variables</i>	<i>Original Sampling (O)</i>	<i>P-values</i>
Skepticism	0.894	0.000
Professional Judgement	0.865	0.000
Independence	0.820	0.000
Audit Risk	0.976	0.000
Audit Quality	0.809	0.000

All variables have composite values > 0.70. It can be concluded that all variables are reliable and can be used for further analysis

#### 4.2 Results of the Inner Model Measurement

Table 4: Value of the Adjusted R-square (Adjusted  $R^2$ ).

<i>Dependent Variable</i>	<i>Value of Adjusted R-square (R<sup>2</sup>)</i>
Audit Quality	37.30%

The dependent variable of audit quality has an R-square value of 37.30%. This means that 37.30% of audit quality can be explained by the independent variables in this research.

#### 4.3 Results of the Hypothesis Test and Discussion

Table 5: Relationship between the Variables.

<i>Relationship between the Variables</i>	<i>Original Sample (O)</i>	<i>p-values</i>
<b>Skepticism → Audit Quality</b>	0.420	0.000
<b>Professional Judgement → Audit Quality</b>	0.170	0.010
<b>Independence → Audit Quality</b>	0.160	0.020
<b>Audit Risk → Audit Quality</b>	-0.100	0.110

Based on the  $t$ -statistic tests, it can be concluded that auditor professional skepticism and auditor professional judgement have a positive and significant effect on audit quality. This is in line with the studies conducted by Afriyani et al. (2014), Andreas et al. (2016), Baldauf et al. (2015), Bowlin

et al. (2015), Bouhawia et al. (2015), Dimitrova and Sorova (2016), and Kulikova et al. (2014). Further, auditor independence has a positive and significant effect on audit quality, which is in line with the studies conducted by Abbott et al. (2015), Dewi and Budhiarta (2015), Rahmina (2014), and Sarwoko and Agoes (2014). Finally, audit risk has a negative and insignificant effect on audit quality, which is in line with the research conducted by Suryani and Helvinda (2014).

## 5 CONCLUSIONS AND SUGESTIONS

### 5.1 Conclusions

1. Auditor professional skepticism has a positive effect on audit quality, which is statistically significant at the 1% level. This means that being critical of the client followed by collecting evidence objectively is able to improve audit quality.
2. Auditor professional judgement has a positive effect on audit quality, which is statistically significant at the 1% level. This means that learning from knowledge and experience and prioritizing competence during the audit assignment can improve audit quality.
3. Auditor independence has a positive effect on audit quality, which is statistically significant at the 5% level. Auditors formulate two-way communication channels with the team leader, audit manager, or partners so as to be able to generate the appropriate audit program during audit work and produce audit quality.
4. Audit risk has a negative effect on audit quality, which is statistically insignificant at the 10% level. High or low inherent risk or business complexity do not affect the quality of a client's financial reporting. High or low risk control does not affect audit quality.

### 5.2 Suggestions

To enable future research, it is expected that public accounting firms will always be willing to complete questionnaires for the processing of research data.

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