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Internal Factors Within an Auditor Influence the Quality of the Audit

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ABSTRACT

This research aims to obtain empirical evidence about the influence of independence, professionalism, professional scepticism, competence, experience, and auditor integrity on audit quality. The object of this research is a public accountant who works as an auditor. The sample used in this research was 64 respondents. The data in this research was obtained using a questionnaire distributed to public accountants who were willing to provide answers. The results of this research show that independence, professionalism, and professional scepticism have no effect on audit quality, and competence, experience, and auditor integrity have a positive effect on audit quality. That is because independence, professionalism, and professional scepticism are elements that are automatically inherent in an auditor when carrying out their duties, so they do not affect the quality of the auditor's audit; apart from these three factors, other factors greatly influence the quality of the auditor.

Keywords: Audit Quality, Professional Skepticism, Competence, Experience, Auditor integrity

1. Introduction

With the increasing development of technology, which impacts progress for companies in Indonesia, competition between existing companies increases. Competition in the public accounting industry is greatly affected by this factor. Public accounting firms need to handle a high volume of audit requests in order to stay competitive. It is essential for these firms to deliver top-notch audits in order to earn trust from both clients and the general public.

According to SAK (Financial Accounting Standard), financial reports are a key component of a comprehensive financial reporting system, typically comprising a balance sheet, income statement, and statement of cash flows, which can be displayed in different formats like a cash flow statement or statement of changes in financial position. Audit quality refers to the likelihood of an auditor detecting and disclosing significant errors in a company's financial records if it complies with auditing guidelines or criteria. The quality of an audit is a measure of how closely it aligns with the established standards for auditing (Watkins *et al.*, 2004). The concept of audit quality refers to the likelihood, as perceived by the market, that the financial statements may have significant errors, and the auditor is able to identify and disclose these errors (DeAngelo, 1981). Auditors from different accounting firms may have varying levels of probability in identifying and reporting violations in their clients' accounting systems. A major Public Accounting Firm (KAP) may aim to conduct a more thorough audit compared to a smaller KAP (DeAngelo, 1981; Sukriah *et al.*, 2009; Takiah *et al.*, 2010).

This research aims to determine whether independence, professionalism, professional scepticism, competence, experience, and auditory integrity influence audit quality. This research refers to research Mardijuwono & Subianto (2018). This study differs from prior research in that it focuses on public accountants employed as auditors, as opposed to other research objects. In contrast, the previous research used KAP in Surabaya and Siduarjo. The next difference lies in the research period where this research uses the 2022 period while previous research uses the 2018 period.

2. Literature Review

2.1. Agency theory

Agency theory elucidates the presence of discord between management acting as representatives and the owner of a business as the main party involved (Jensen & Meckling, 1976). Company owners want to know all information, including management activities related to company finances or investments. This information is obtained from financial reports presented by management to company owners so that company owners can assess management's performance. Nevertheless, executives frequently engage in deceptive practices when creating financial statements to portray a favorable image and impress the company owner with their performance. The concept of agency theory aids auditors in grasping the conflicts that arise between the representative (management) and the principal (owner). Within the agency framework, the intermediary's responsibility is to oversee managerial actions and guarantee alignment with the principal's objectives. Auditors are seen as facilitators in bridging the gap between the principal and the representative, enhancing management's transparency and accountability to the principal.

2.2. Audit Quality

Khurun In and Asyik (2019) stated that audit quality pertains to the careful and impartial evaluation of activities, standards, and outcomes through pre-planned procedures to ensure effective implementation. During the examination of a client's financial statements, audit quality involves the detection of any discrepancies within the client's accounting system and the proper documentation of these discrepancies in the final report. Auditors are required to adhere to established auditing standards and the applicable code of ethics for public accountants while carrying out their responsibilities. The effectiveness of an audit is evident in the recommendations provided in the audit report, which assist the client in making necessary improvements. Therefore, the success of an audit can be gauged by the discoveries and suggestions laid out in the report, facilitating the client's subsequent actions (Dwiputrianti, 2012; Illahi & Alia, 2018; Siahaan et al., 2023a, 2023b).

2.3. Independence and audit quality

According to Mardijuwono and Subianto (2018), independence is defined as the state of not being influenced by others, self-sufficiency, honesty in evaluating information, and maintaining objectivity while voicing one's thoughts. Auditors who are independent can ensure the quality of audits. Previous research conducted by Santoso *et al.* (2020) found that independence plays a crucial role in enhancing the quality of audits, suggesting that the greater the degree of independence possessed by an auditor, the better the quality of the audit will be (Haryanto & Susilawati, 2018). Meanwhile, Yuli *et al* (2016) research showed that the quality of audits is not influenced by independence. Given the information provided, the following hypothesis can be formulated:

H_{a1}: The quality of audits is impacted by the level of independence.

2.4. Professionalism and audit quality

Dewi and Ramantha (2019) stated that professionalism is more defined as a person's attitude and behaviour in carrying out their profession, and having a professional attitude is a primary requirement for anyone who wants to become an auditor in addition to having adequate skills or expertise in carrying out work as an auditor. Meanwhile, according to research by Wicaksono and Triani (2018), professionalism is more than a responsibility; it is not just about complying with applicable rules. Kusuma *et al* (2019) prove that auditor professionalism influences the audit quality carried out with a positive relationship. Opinion: Jasmadeti *et al* (2018) stated, "Professionalism is not just knowledge of technology and management, but rather

an attitude, the development of professionalism is more than a technician not only having high skills but also having the required behaviour." Research conducted by futri & Juliarsa (2014) showed that professionalism did not affect audit quality. Based on this description, a hypothesis can be formed as follows:

Ha₂: Professionalism affects audit quality

2.5. Professional scepticism and audit quality

Professional skepticism is characterized by a mindset that is hesitant to accept the audit evidence provided by management without thorough evaluation and scrutiny. This mindset involves consistently questioning and critically assessing the audit evidence presented. Research by Santoso *et al.* (2020) concluded that scepticism means an attitude of doubting, suspecting, and not believing in the truth of a thing, theory, or statement that does not have a solid evidentiary basis. According to Savira (2021), during the audit process, it is essential for an auditor to maintain a critical mindset in order to ensure that any potential material errors or inaccuracies in the information are identified, whether they are the result of mistakes, fraudulent activities, illegal actions, or violations of regulations. Research by Sugiarmini and Datrini (2017) shows that professional scepticism positively affects audit quality. Meanwhile, research conducted by Oktavia and Helmy (2019) showed that professional scepticism did not affect audit quality. Given the information provided, we can develop a hypothesis in the following manner:

Ha₃: Professional Skepticism affects audit quality

2.6. Competence and audit quality

According to the LOMA (**Letter of Map Amendment**) competency dictionary 1998 in Nugrahadi (2019) *Competence* refers to the individual traits that allow an employee to excel in their work. The impact of competency on the quality of audits lies in the fact that auditors need strong personal qualities, sound knowledge, and specialized skills to accurately convey information without distortion (Wardhani & Astika, 2018). Previous research by Santoso *et al.* (2020) and Siahaan and Simanjuntak (2019) explains that competence positively affects audit quality. Meanwhile, research by Agung *et al.* (2020) shows that audit quality is not influenced by competency. After considering the information provided, it is possible to create the following hypothesis:

Ha₄: Competence affects audit quality

2.7. Experience and audit quality

Referring to general professional standards, auditors must have sufficient experience in the work, namely the industry in which they are involved. They must have skills and experience in the place where their clients participate (Pane *et al.*, 2021). An experienced auditor will undoubtedly be very helpful in finding solutions to problems because he has handled many cases. The auditor's experience will also make the auditor more familiar with the standards of the public accounting profession. This will impact how the auditor approaches their responsibilities and is anticipated to result in high-quality audits (Putri, 2020). Futri's research (2014) reveals that the expertise of auditors in conducting audits can impact the quality of their work. In essence, it can be inferred that audit quality is affected by experience. Meanwhile, Singgih & Bawono (2010) research showed that audit quality is not influenced by prior experience. This finding leads to the formation of the following hypothesis:

Ha₅: Experience affects audit quality

2.8. Auditor integrity and audit quality

Integrity involves ethical principles and beliefs related to correctness or incorrectness, positivity or negativity. Siahaan *et al.* (2024) and Siahaan & Simanjuntak, (2019) researched and stated that integrity involves avoiding conflicts of interest and preventing any known material misstatements. Research conducted Alsughayer (2021) and Prabowo and Suhartini (2021) states that audit quality will improve when the auditor has high integrity. Integrity prioritizes honesty even though it can hurt colleagues, meaning that auditors with integrity can act frankly and honestly to increase the quality of the audits produced (Santoso *et al.*, 2020). Meanwhile, research by Anam *et al.* (2021) shows that integrity has no impact on the quality of audits. From the information provided, we can construct the following hypothesis:

Ha₆: Auditor integrity affects audit quality

3. Methodology

3.1. Research Design

The primary data causality research method is used. Causality is research that tests whether there is a possibility that one or several factors cause a phenomenon to occur (Sekaran & Bougie, 2016). The goal of this approach is to establish a connection between the independent and dependent variables within the framework of this study. The participants in this study are Public Accountants employed as auditors. Selection of the sample group was done through the purposive sampling technique. The sample used in this research must be appropriate and meet specific criteria. The criteria that respondents must fulfil are age, gender, length of service and level of education. Furthermore, the variables in this research will be measured using an ordinal scale, namely a Likert scale, with answer preferences given four codes, namely 1 = strongly disagree, 2 = disagree, 3 = agree, and 4 = strongly agree.

The operationalization of variables in this research is as follows:

1. Audit Quality

The effectiveness of a quality audit is showcased through the recommendations provided in the audit report, which the party being audited can act upon. Evaluating the quality of an audit can be done by analyzing the conclusions and suggestions presented in the report, allowing for straightforward follow-up by the party being audited (Dwiputrianti, 2012; Illahi & Alia, 2018). Audit quality, the variable that is dependent, is determined using measures of process quality, results quality, and results follow-up and is developed using four question instruments developed by Febriyanti (2014).

2. Independence

Independence refers to the ability to make decisions without being influenced by external factors or relying on others. A public accountant must maintain independence and avoid being swayed by outside pressures when analyzing information during an audit (Marwa *et al.*, 2019). The independence variable will be measured using four question instruments developed by Yulianti (2018) with indicators that are not easily influenced: the importance of public trust, a code of ethics, and good management.

3. Professionalism

According to Wicaksono and Triani (2018) professionalism is more than the responsibilities carried out; it is more than just fulfilling the applicable rules. The professionalism variable will be measured using 10 question instruments developed by Mardiaty and Krisanti (2019) with indicators of using knowledge, being firm in the profession, withdrawing from assignments, important professions, opinions on financial reports, accuracy of materiality levels, external audits, assessing external auditors, exchange opinions, and support the organization.

4. Professional skepticism

Professional skepticism refers to the mindset of auditors when performing their duties, which involves constantly questioning and analyzing the evidence presented during an audit (Savira, 2021). The Professional scepticism variable will be measured using nine question instruments developed by Sugiarmini & Datrini (2017) with indicators of the auditor's level of doubt regarding audit evidence, number of additional checks, and direct confirmation.

5. Competence

Competency encompasses a person's breadth of knowledge, capabilities, expertise, and professional demeanor as well as their individual qualities (Marwa *et al.*, 2019). Yulianti (2018) mentioned that the competence indicators encompass understanding of accounting principles and auditing standards, familiarity with the client's industry, awareness of the client company's status, completed formal education, expertise in specific skills, experience in conducting audits, number of clients audited, and variety of companies audited.

6. Experience

An auditor's audit experience refers to the experience they have gained from assessing financial reports, which includes the amount of time spent and the quantity of assignments completed (Imansari and Halim,

2016). The experience variable is measured with six questions developed by Hanjani (2014): obtaining the required information/evidence, relevant information, detecting errors, the complexity of tasks carried out, the opportunity to learn from failure, and working quickly and not delay.

7. Auditor integrity

In 2011, IAPI (Siahaan & Simanjuntak, 2019) stated that every practitioner must be firm and honest in carrying out their work. Integrity involves maintaining a stance unaffected by conflicting interests and ensuring that any known factors leading to inaccuracies are not overlooked. The auditor integrity variable is measured with 13 questions developed by Sukriah *et al.* (2009), including auditor honesty, auditor courage, auditor tact, and auditor responsibility.

4. Results and Discussion

Based on the questionnaire that can be used as data in this research, 64 of the 94 respondents filled out the questionnaire. The respondents in this study were categorized into four groups based on their characteristics, as outlined in Table 1.

Table 1. Characteristics of respondents

Category	Frequency
Age	
<25	29
26-35	15
36-55	14
>55	6
Gender	
Male	27
Female	37
Tenure	
<1 year	17
1-5 year	24
>5 year	23
Education level	
Bachelor	57
Diploma	7

The following table is Table 2. The outcomes of descriptive statistical analyses have been compiled for every independent and dependent variable to explain the maximum, minimum, mean, and standard deviation of 64 research data.

Table 2. Results of descriptive statistical tests

	N	Minimum	Maximum	Mean	Std.Deviation
Independence	64	12	16	14,75	1,380
Professionalism	64	30	40	35,38	3,129
Professional Skepticism	64	27	36	33,63	2,968
Competence	64	18	24	22,17	1,996
Experience	64	18	24	21,56	2,449
Auditor Integrity	64	39	52	47,69	4,425
Audit Quality	64	12	16	13,48	1,469

Source: Data processing results

According to the data presented in the table, the independence variable has a range of responses from 12 to 16, with an average of 14.75 and a standard deviation of 1.380. The professionalism variable ranges from

30 to 40, with an average of 35.38 and a standard deviation of 3.129. In terms of professional scepticism, the responses range from 27 to 36, with an average of 33.63 and a standard deviation of 2.968. Competency responses fall between 18 and 24, averaging at 22.17 with a standard deviation of 1.996. Experience responses range from 18 to 24, with an average of 21.86 and a standard deviation of 2.449. Auditor integrity responses range from 39 to 52, with an average of 47.69 and a standard deviation of 4.425. Lastly, in terms of audit quality, responses range from 12 to 16, averaging at 13.48 with a standard deviation of 1.469.

Furthermore, this research carried out a *validity test* using *Pearson correlation* and has fulfilled the conditions where a model can be valid if it has a significance value below 0,05. The next stage is a *reliability test* to measure the consistency of a research instrument. A research instrument is reliable if it has a *Cronbach Alpha* value of more than 0,6. The residual data *normality test* was carried out using the non-parametric One-Sample *Kolmogorov Smirnov* (One Sample K-S) test; the residual data normality test results showed the value *asympt sig.* (2-tailed) is 0,200, which is greater than α (0,05), so it can be concluded that the residual data is usually distributed. The *heteroscedasticity test* shows that independence, professionalism, professional scepticism, competence, experience, and auditor integrity are valuable. $> 0,05$, so it can be concluded that all these variables do not have heteroscedasticity. The *multicollinearity test* shows the variables independence, professionalism, professional scepticism, and competence. Experience, auditor integrity has a tolerance value $> 0,10$ and a VIF value < 10 , so it can be concluded that all independent variables in this research do not have multicollinearity.

The final stage of this research discusses the t-test results, which are presented in Table 3 below to answer the six research hypotheses.

Table 3. T-test results

Variable	B	Sig.
Constant	- 9,744	0,213
Independence	0,760	0,120
Professionalism	- 0,013	0,892
Professional Skepticism	- 0,014	0,869
Competence	0,215	0,096
Expereience	0,227	0,088
Auditor Integrity	0,112	0,048

Source: Data processing results

The independence variable has a sig value. Amounting 0,383 is more significant than 0,05 with a coefficient value of -0,135, which means h_{a1} is rejected, so it can be concluded that independence does not affect audit quality. The causal factors that allow independence not to affect audit quality are due to possible violations by auditors of their independent attitude. Violations of independence carried out by auditors may occur because public accounting firms provide multiple services to clients and do not place restrictions on auditors in auditing client companies (Yuli *et al.*, 2016). The professionalism variable has a sig value. Amounting to 0,701 is more significant than 0,05, which means h_{a2} is rejected, so it can be concluded that the professionalism variable does not affect audit quality. To improve audit quality results, an auditor must act professionally when carrying out audits. Professional auditors can be better at producing audits and provide improvements in audit quality results. Therefore, the professionalism of an auditor must be increased because it is essential in carrying out audits, influencing the quality of the resulting audit and gaining the trust of the public who need professional audit services (futri & Juliarsa, 2014).

The professional scepticism variable has a sig value. Amounting to 0,609 is more significant than 0,05, which means h_{a3} is rejected, so it can be concluded that professional scepticism does not affect audit quality. That may happen because the problem of scepticism in conducting audits is considered normal. The standards that have been set should be adhered to by an auditor in carrying out his audit duties so as not to violate the limits that have been set so that he can avoid acts of fraud that can be committed (Oktavia & Helmy, 2019). The competence variable has a sig value. The amount is 0.096, falling below 0.05 with a coefficient value of 0.215. This indicates that h_{a4} is considered acceptable. Therefore, it can be inferred that competence has a positive impact on audit quality. In other words, the greater the competence of an auditor, the better the quality of the audit results.

The value of the experience variable is significantly small at 0.088, which is below the threshold of 0.05. The coefficient value is 0.227, indicating that h_{a5} is acceptable. Therefore, it can be inferred that experience has a positive impact on audit quality, suggesting that auditors with more experience provide better audit quality. Additionally, the integrity variable of the auditor also shows a sig value of 0.048, lower than 0.05. With a coefficient value of 0.112, indicating that h_{a6} is acceptable. Consequently, it can be deduced that auditor integrity positively influences audit quality, implying that auditors with higher integrity deliver better audit quality.

5. Conclusion

The purpose of this study was to gather concrete proof on how factors such independent independence, professionalism, professional scepticism, competence, experience, and auditor integrity on the dependent variable audit quality. The results of statistical testing in this research on 64 respondents willing to answer the questionnaire given in 2022 were that independence, professionalism, and professional scepticism did not affect audit quality, and competence, experience, and auditor integrity positively affected audit quality. This study's constraints include the indirect distribution of questionnaires, the majority of participants having less than three years of work experience, and a low adjusted R squared value of 25.6%. This suggests that there may be other variables that have a stronger influence on audit quality. Based on the limitations of this research, the researcher provides recommendations for the next researcher, namely that the next researcher is expected to be able to distribute questionnaires directly to auditors or public accountants at KAP in order to get better respondents and answers. The next researcher is also expected to have respondent criteria, namely professional auditors or auditors. Researchers who have been employed for over three years should be capable of including additional independent variables in their research model, such as audit fees, audit rotation, auditor ethics, accountability, and due professional care. This would enable them to offer a more comprehensive analysis than the one presented in this study.

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