



## Audit Quality: Audit Fees, Audit Tenure, Audit Rotation, Auditor Reputation and Audit Specialization

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### **ABSTRACT**

*This study aims to determine the effect of competence, independence, professionalism, work experience, and time budget pressure on audit quality with auditor ethics as a moderating variable. The research method used is quantitative method. The population in this study were all auditors who worked at the Pekanbaru City Public Accounting Firm and the sample was auditors at the Pekanbaru City Public Accounting Firm. The sampling technique in this study uses saturated sampling or often called total sampling (census). The data source used is the main / primary data obtained directly from the questionnaire distributed to respondents. The data analysis method used in this study uses the Partial Least Square (PLS) method to test the six hypotheses proposed in this study. Each hypothesis will be analyzed using SmartPLS 4 software to test the relationship between variables. The results of this study indicate that competence, independence, time budget pressure have a positive influence on audit quality and auditor ethics can moderate work experience on audit quality. Meanwhile, professionalism and work experience are not proven to have a positive influence on audit quality.*

### **INTRODUCTION**

Audit quality is becoming an increasingly important issue as doubts about the public accounting profession are increasing. Generally accepted auditing standards in Indonesia require auditors to have and apply competence, experience, independence, professional care rights, integrity and ethics, this is used as a basis for measuring the quality of the auditor's personal qualities so that the audit results are quality. (Kertarajasa, et al, 2019).

One of the audit phenomena that occurred was that the Ernst & Young accounting firm was fined US\$100 million or around Rp1.48 trillion (assuming an exchange rate of Rp14,800 per US dollar) by the US government. SEC Enforcement Division Director Gurbir Grewal said the US\$100 million fine was the largest ever fine against an audit firm.

This is because regulators found that some auditors within the firm cheated on the certified public accountant (CPA) test and other courses to maintain a Commission license. The Securities and Exchange (SEC) said that Ernsts & Young did not even question the cheating by its auditors on the CPA ethics exam and this action involved a breach of trust by the gatekeeper. The cheating on the exam involved using answer keys and sharing them with their colleagues. In addition, hundreds of other audit professionals cheated in courses including those dealing with ethical obligations.

The SEC ordered Ernst & Young to retain two independent consultants to help correct the deficiencies, with one firm reviewing the firm's procedures on ethics and the other on its disclosure failures Ernst & Young insists nothing is more important than integrity and ethics, and complied with the SEC's order. It is outrageous





that the very professionals responsible for catching fraud by clients are put to the test of ethics in every respect. And it is equally outrageous that Ernest & Young obstructed an investigation by the SEC's Director of Enforcement. (<https://www.cnnindonesia.com/2022> ).

The next phenomenon is the case where the investigative auditor team from the Badan Pengawasan Keuangan dan Pembangunan (BPKP) used the wrong method in calculating state losses related to the 2011-2013 e-KTP procurement project. The use of the wrong method resulted in a wrong calculation. This mistake was acknowledged by the BPKP auditor, for the wrong calculation the trial was resumed by presenting the BPKP auditor witness again. In fact, BPKP did not dig deeper information related to the real price of e-KTP blank making materials in the market even though the unit price of the material offered by the PNRI consortium was in accordance with market prices.

The auditors felt that the evidence of expert testimony was sufficient, so they did not conduct a clerical process. The BPKP team explained that the reference for determining fair prices was obtained from experts. For example, in determining the price of PETG material, the BPKP team used the reference price from ITB nanomaterial physicist Mikrajuddin Abdullah, the fair price of PETG material was Rp.628.71. BPKP auditors then compared the price given by the PNRI consortium. The total value of the state loss audit results is greater than the total value of SP2D. Supposedly, the results of the audit of state losses and the calculation of SP2D e-KTP cards equal the total SP2D payment or state payment to the PNRI consortium for e-KTP cards of Rp 2,275,611,203,368. Meanwhile, the results of the audit of state losses by BPKP amounted to Rp 2,376,242,440,681, the audit results should be in line with the SP2D, which is Rp 2.275 trillion (<https://kaltimpost.jawapos.com> 2022). From the above phenomenon, it can be seen that the case results in inappropriate audit quality, this triggers problems in this case the government to take further policies.

Audit quality is any possibility that the auditor during the process of auditing his client can find violations in the client's accounting system and reported in the audited financial statements, where the auditor in carrying out his duties is guided by auditing standards and a generally accepted code of ethics for relevant public accountants (Rialdy, et al, 2021).

Audit quality results are needed by those who need them as a basis for making decisions. As a result of audit quality can help policy makers in terms of government, both in terms of policies and regulations for the welfare of the community (Rialdy, et al, 2021). A financial report is said to be fair if it has been prepared based on applicable accounting standards, determined consistently and free from material misstatement (Agoes, 2018: 5).

With the existence of professional ethics variables, it is expected to weaken the reduction in audit quality. This is because if auditors comply with applicable ethics, it will improve work quality standards so that audit results will be of higher quality (Kisnawati, 2012). Research on ethics conducted (Simon, 2013) found that without ethics, the accounting profession would not exist because the function of accountants is to provide information for the process of making business decisions by business people, professional ethics is a characteristic of a profession that distinguishes a profession from other professions which functions to regulate the behavior of its members.

## LITERATURE RESEARCH

### A. Agency Theory

Agency theory in auditing relates to the auditor as a third party who will help to resolve conflicts of interest that can occur between the principal and the agent. In addition, independent auditors can evaluate agent performance so that it will produce a relevant information system that is useful for investors, creditors in making rational decisions for investment (Kartika 2016; Djamil 2023).

Principal as the owner of the company will authorize managers to manage the company (Hamdani 2019). Agency theory is an agency relationship characterized by a contract in which one or more people (principal) instructs another person (agent) to perform a service on behalf of the principal and authorizes the agent to make the best decision for the principal (Ichsan, 2013). Agency theory also considers that a complex system of written and unwritten contracts is an effective disciplinary mechanism for different individuals, especially principals and agents in decision making.





The main objective of agency theory is to explain how parties in a contractual relationship can design contracts with the aim of minimizing costs due to asymmetric information and uncertainty conditions. Therefore, this agency theory seeks to answer agency problems that occur due to parties working together who have different goals (Djamil, 2023).

### **B. Audit Quality**

Audit quality is the extent to which the audit meets the stated objectives, namely providing reasonable assurance that the financial statements are free from material misstatement, whether caused by error or fraud. Audit quality is assessed based on the level of compliance with applicable auditing standards, auditor competence and professionalism, and auditor independence and objectivity. In addition, the audit methodology and process used, existing supervision and regulations, and the results and audit reports produced also play an important role in determining audit quality.

Good audit quality will increase stakeholders' confidence in the audited financial statements, so that they can make more informed economic decisions based on the information provided. Studies such as those conducted by DeAngelo (1981) show that auditor size and resources can affect audit quality, while Watts and Zimmerman (1983) outline how audits can help reduce agency problems. Francis (2011) developed a framework that covers various important aspects in the research and understanding of audit quality.

According to the International Financial Accounting Standards Board (IASB), financial information can be more useful (of higher quality) when it possesses qualitative characteristics, which are categorized into fundamental characteristics and enhancing characteristics in financial reporting information (Kieso, 2017:55). Fundamental characteristics consist of relevance and faithful representation, while enhancing characteristics include comparability, verifiability, timeliness, and understandability.

### **C. Auditor Competence**

Auditor competence has a significant effect on audit quality. Competence includes the expertise, knowledge, and experience possessed by the auditor. Competent auditors are better able to understand the complexity of the client's business, identify the risk of material misstatement, and design and carry out appropriate audit procedures to detect errors or fraud in the financial statements.

Experienced and trained auditors can perform a more in-depth and critical analysis of audit evidence, thus providing a more accurate and reliable opinion. Competence also includes an understanding of applicable auditing standards and the ability to apply them consistently in each audit engagement.

With high competence, auditors can provide greater assurance to users of financial statements that the reports are free from material misstatement. Conversely, less competent auditors may fail to detect errors or fraud, thereby reducing the reliability and credibility of the audit report. Therefore, competence is a key element that determines audit quality and it is important to ensure that auditors continue to develop their skills and knowledge through continuing education and practical experience.

### **D. Auditor Independence**

Auditor independence has a crucial influence on audit quality. Independence refers to the auditor's ability to make judgments objectively and impartially, without being influenced by pressure or interests from interested parties, such as client management. An independent auditor can provide an honest and unbiased audit opinion, which reflects the true state of the financial statements.

When auditors maintain independence, they are more likely to identify and report material misstatements or fraud, as they have no vested interests or external pressures influencing their judgment. Independence also increases public confidence in the audited financial statements, as stakeholders are confident that the audit was conducted objectively and professionally.

Conversely, if auditor independence is compromised, audit quality may decrease significantly. Auditors who are not independent may overlook or not report material issues due to conflicts of interest or pressure from client management. This can reduce the credibility of the audit report and mislead users of financial statements in making decisions. Therefore, maintaining and enhancing auditor independence through regulations, professional ethics, and strict supervision is essential to ensure high audit quality and increase confidence in audit results.





### E. Auditor Professionalism

Auditor professionalism has a major influence on audit quality. Professionalism includes work ethics, integrity, commitment to professional standards, and auditor responsibility in carrying out their duties. Professional auditors work with high ethical principles, such as honesty, objectivity, and confidentiality, all of which are important for maintaining the integrity of the audit process. A professional auditor will ensure that all audit work is performed in accordance with applicable standards and regulations, and strive to not only meet, but also exceed expectations in providing quality audit services. They tend to be more thorough in evaluating audit evidence, more critical in assessing risks, and more courageous in reporting significant findings, including errors or fraud found.

Professionalism also means that auditors always seek to improve their knowledge and skills through continuing education and training. Thus, they stay up-to-date with the latest developments in accounting standards, regulations, and technology relevant to audit practice. By maintaining high standards of professionalism, auditors can improve overall audit quality, which in turn increases stakeholders' confidence in the audited financial statements. Lack of professionalism can lead to less thorough and inadequate audits, thereby reducing the reliability and credibility of audit reports and lowering public confidence in the auditing profession.

### F. Auditor Work Experience

Auditor work experience has a significant effect on audit quality. Auditors who have longer work experience have usually faced various complex situations and problems, so they are better able to identify risks and potential material misstatements in the financial statements. This experience allows auditors to recognize patterns and signs of fraud or error that may not be seen by less experienced auditors. Work experience also helps auditors design and perform more effective and efficient audit procedures. They are more skilled in selecting appropriate audit techniques, evaluating audit evidence, and making decisions based on in-depth analysis. Experienced auditors tend to have better communication skills, which are important for interacting with clients and the rest of the audit team, and for conveying findings and recommendations clearly and persuasively.

In addition, experienced auditors have a better understanding of the industry and applicable regulations, which can provide more valuable insights to clients. They are also better equipped to deal with pressure and difficult situations with high professionalism, maintaining their independence and objectivity in every situation. Thus, auditor work experience is a key factor that contributes to improving audit quality. Experienced auditors are able to provide more reliable and credible audit results, which in turn increases the confidence of users of financial statements in the audit performed.

### G. Time Budget Pressure

Time budget pressure has a significant effect on audit quality. This pressure occurs when auditors must complete an audit within a limited amount of time, often faster than the ideal time to conduct an in-depth and thorough examination. As a result, auditors may be tempted to speed up the audit process, which can lead to a decrease in audit quality.

When faced with time budget pressures, auditors may be forced to reduce the time spent on important audit procedures such as substantive testing, evaluation of audit evidence, and risk analysis. This may result in overlooking critical areas that require more attention, thereby increasing the likelihood of undetected errors or fraud. Time budget pressure can also cause auditors to experience stress and fatigue, which can affect their ability to think critically and make sound decisions. In this situation, auditors may be more likely to rely on previous audit work without performing adequate verification, or even use shortcuts that are not in accordance with applicable auditing standards.

In addition, auditors may feel pressure to complete the audit on schedule can affect their independence, especially if there is pressure from client management or from the audit firm itself to complete the audit within the specified time. Overall, time budget pressure can negatively impact audit quality by reducing the depth and effectiveness of audit procedures, increasing the risk of undetected errors or fraud, and affecting auditors' well-being and performance. Therefore, it is important for audit firms to manage time





budgets well and provide auditors with adequate time to perform audits thoroughly and in accordance with professional standards.

### H. Auditor Ethics

Auditor ethics serves as an important moderating variable in determining audit quality. Auditor ethics include principles such as integrity, objectivity, confidentiality, and professional competence. When auditors perform their duties with high ethics, the impact of other factors that affect audit quality, such as competence, experience, and independence, may be amplified or softened.

As a moderating variable, auditor ethics affect the relationship between these factors and audit quality in the following ways:

- 1) *Strengthening Competence and Experience*: Highly ethical auditors will be more likely to continuously develop their knowledge and skills through continuing education and training. They will be more thorough in performing audit procedures and more critical in evaluating evidence, thus improving audit quality.
- 2) *Improves Independence*: Strong ethics help auditors maintain their independence from external pressures, both from client management and from within the audit organization itself. By maintaining objectivity and integrity, auditors can provide an unbiased opinion, which is a key indicator of audit quality.
- 3) *Reducing the Negative Effects of Time Budget Pressure*: Ethical auditors will try not to sacrifice audit quality even when faced with time budget pressure. They will look for ways to still conduct a thorough and in-depth audit, even if it means working more efficiently or seeking additional resources.
- 4) *Dealing with Conflicts of Interest*: In situations where there is a potential conflict of interest, high ethics ensure that auditors remain focused on the public interest and adherence to professional standards, which in turn preserves and enhances audit quality.

Thus, auditor ethics play an important role in amplifying or weakening the effects of various other factors that affect audit quality. Strong ethics can help auditors cope with the various challenges and pressures they face, ensuring that audits are conducted to the highest standards and providing greater confidence to stakeholders.

### I. Conceptual Framework

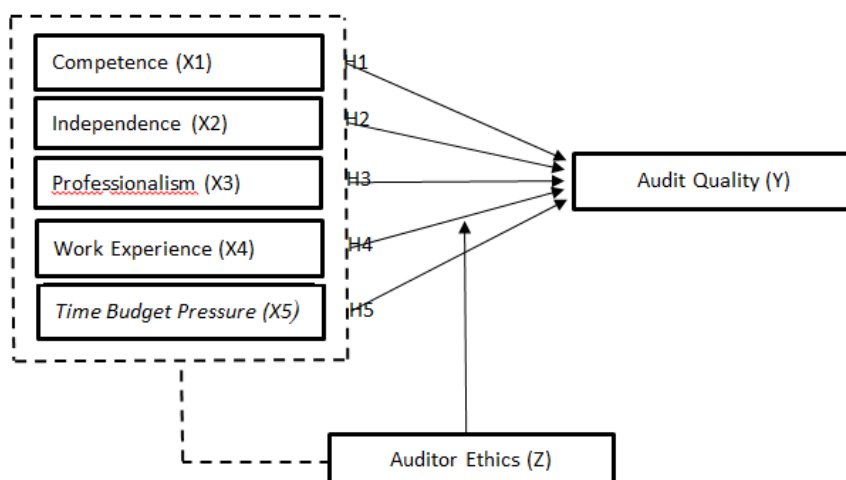


Figure 1. Conceptual Framework





**METHOD**

Based on the data analysis methods used in this study, it can be concluded that the type of research that will be used in this study is quantitative research methods. According to (Sugiono, 2019) quantitative research methods are research methods based on positivisme philosophy, used to research on certain populations or samples, data collection using research instruments, data analysis is quantitative / statistical, with the aim of testing predetermined hypotheses.

**A. Population and Sampling Method**

Population is a generalization area consisting of: objects / subjects that have certain qualities and characteristics set by researchers to study and then draw conclusions (Sugiyono, 2019). The population in this study were all auditors who worked at the Pekanbaru City Public Accounting Firm in 2023. The technique for determining the number of samples in this study refers to the opinion (Arikunto, 2019), the sample in this study were auditors at the Pekanbaru City Public Accounting Firm.

**B. Data Analysis Techniques**

The data analysis method is a way of processing the collected data to then be able to provide interpretation of the results of data processing which is used to answer the problems that have been formulated. Data analysis is to decompose the whole into smaller components to find out the dominant components, compare one component with another, and compare one or several components with the whole. Data analysis method The data analysis method used in this study uses the Partial Least Square (PLS) method to test the hypothesis in this study. Each hypothesis will be analyzed using SmartPLS 4 software to test the relationship between variables. In statistical analysis, Moderated Regression Analysis (MRA) is used to determine whether the auditor ethics variable can strengthen or weaken the relationship between the influence of competence, independence, professionalism, work experience, time budget pressure on audit quality. This interaction test is used to determine the extent to which the interaction of auditor ethics variables can affect competence, independence, professionalism, work experience, and time budget pressure on audit quality.

**RESULTS AND DISCUSSION**

**1. Descriptive Statistical Test**

**Table1. Descriptive Statistical Test**

	N	Minimum	Maximum	Mean	Std. Deviation
Kompetensi	60	26	37	32.75	2.647
Independensi	60	17	23	19.52	1.513
Profesional	60	24	36	29.35	2.797
Pengalaman Kerja	60	30	41	36.08	3.104
Time Budget	60	37	49	42.03	2.604
Kualitas Audit	60	52	64	57.75	3.034
Etika Auditor	60	15	22	18.87	1.926
Valid N (listwise)	60				

Source: Research Data, 2023

Based on the data provided, there are a total of 60 observations in the dataset. Among these 60 observations, the competency variable is known that the minimum value is 26, the maximum value is 37 and the average value (mean) is 32.75 with a standard deviation of 2.6447. The independence variable is known that the minimum value is 17, the maximum value is 23 and the average (mean) is 19.52 with a standard deviation of 1.513. The professionalism variable is known that the minimum value is 24, the maximum value is 36 and the average (mean) is 29.35 with a standard deviation of 2.797. The work experience variable is known that the minimum value is 30, the maximum value is 41 and the average (mean) value is 36.08 with a standard deviation of 3.104. The time budget pressure variable is known that the minimum value is 37, the maximum value is 49 and the average value (mean) is 42.03 with a standard deviation of 2.604. The audit quality variable is known that the minimum value is 52, the maximum value is 64 and the average value (mean) is 57.75 with a





standard deviation of 3.034. And the auditor ethics variable is known that the minimum value is 15, the maximum value is 22 and the average value (mean) is 18.87 with a standard deviation of 1.926.

**2. Classic Assumption Test**

a. Data Normality Test

**Table 2 . One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		60
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.09872368
Most Extreme Differences	Absolute	.084
	Positive	.061
	Negative	-.084
Test Statistic		.084
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Source : Reseach Data, 2023

The table provides results that show that the asymp.sig value of 0.200> the critical value of 0.05, it can be concluded that the data is normally distributed.

b. Multicolinierity Test

**Table 3. Multicolinierity Test**

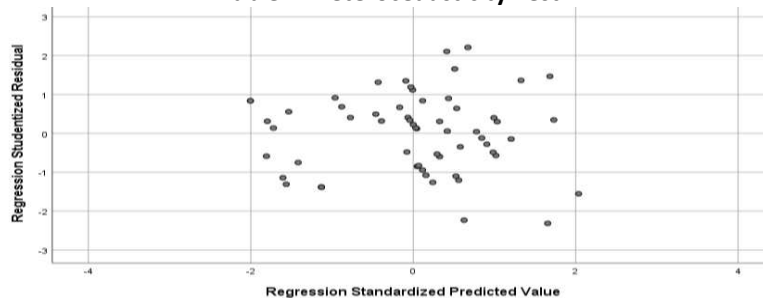
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Kompetensi	.579	1.726
	Independensi	.575	1.738
	Profesional	.701	1.427
	Pengalama Kerja	.405	2.470
	Time Budget	.823	1.214
	Etika Auditor	.677	1.476

- a. Dependent Variable: Kualitas Audit
- Source : Research Data, 2023

The table provides results that show that the overall tolerance value generated in the study is more than 0.10 and the VIF value is less than 10. Thus it can be concluded that all the independent variables used in the study are free from multicollinearity disorders.

c. Heterocedasticity Test

**Table 4. Heterocedasticity Test**



Source : Research Data, 2023





From the scatterplot graph shows that the points spread randomly and the distribution is located above and below the number 0 on the Y axis, so this can be concluded that there is no heteroscedasticity.

### 3. Hypothesis Test

**Table 5. Simultaneous Testing**

		ANOVA <sup>a</sup>				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	472.026	7	67.432	49.231	.000 <sup>b</sup>
	Residual	71.224	52	1.370		
	Total	543.250	59			

a. Dependent Variable: Audit Quality

b. Predictors: (Constant), X4\*Z, Time Budget, Profesional, Competence, Independence, Wprk Experience, Auditor Ethics

Source :Research Data, 2023

**Table 6. Coefficient of Determination**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.932 <sup>a</sup>	.869	.851	1.170

a. Predictors: (Constant), X4\*Z, Time Budget, Profesional, Kompetensi, Independensi, Pengalaman Kerja, Etika Auditor

b. Dependent Variable: Audit Quality

Source :Research Data, 2023

**Table 7. MRA Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-9.351	21.642		-.432	.667
	Competence	.272	.076	.237	3.598	.001
	Independence	.649	.133	.324	4.883	.000
	Professionalism	-.280	.069	-.258	-4.042	.000
	Work Experience	1.176	.573	1.203	2.052	.045
	Time Budget	.303	.065	.260	4.669	.000
	Auditor Ethics	1.150	1.128	.730	1.019	.313
	X4*Z	-.034	.031	-1.241	-1.096	.278

a. Dependent Variable: Audit Quality

Source :Research Data, 2023

## CONCLUSION

- 1) The results of the hypothesis test (H1) are accepted and state that the competency variable has a significant effect on audit quality at the Pekanbaru City Public Accounting Firm in 2023, as evidenced by its significant value of 0.001 which is lower than  $\alpha$  0.05. It can be explained that the greater the competence of the auditor, it can affect audit quality, this is because the longer the auditor's experience working will hone his expertise in detecting in his work. Therefore, an auditor who has sufficient competence will know and understand his client's financial statements better.
- 2) The results of the hypothesis test (H2) are accepted and state that the independence variable has a significant effect on audit quality at the Pekanbaru City Public Accounting Firm in 2023, which is evident from its significant value of 0.000 which is lower than  $\alpha$  0.05. It can be explained that the greater the independence of auditors can affect audit quality, this is because auditors always act with objectivity and integrity. Therefore, the audit services provided certainly have good audit quality.





- 3) The results of the hypothesis test (H3) are accepted and state that the professionalism variable has a significant effect on audit quality at the Pekanbaru City Public Accounting Firm in 2023, which is evident from its significant value of 0.000 which is lower than  $\alpha$  0.05. It can be explained that the greater the professionalism of the auditor can affect audit quality, this is because a professional auditor will consider making decisions and produce quality decisions. Therefore, an auditor who is professional will behave properly and complete the audit task so as to produce a quality audit report.
- 4) The results of hypothesis testing (H4) are accepted and state that the work experience variable has a significant effect on audit quality at the Pekanbaru City Public Accounting Firm in 2023 which is evident from its significant value of 0.045 which is lower than  $\alpha$  0.05. It can be explained that the greater the work experience the auditor has can affect audit quality, this is because the more experience the auditor has, the easier it is to find mistakes in further work. Therefore, it will produce audit results that will be of higher quality than before.
- 5) The results of the hypothesis test (H5) are accepted and state that the time budget pressure variable has a significant effect on audit quality at the Pekanbaru City Public Accounting Firm in 2023, which is evident from its significant value of 0.000 which is lower than  $\alpha$  0.05. It can be explained that the greater the time budget pressure the auditor has can affect audit quality, this is because time constraints make auditors feel time pressure in carrying out procedures. Therefore, it shows that auditors have not been able to maximally manage their time in the midst of the specified deadline.
- 6) The results of hypothesis testing (H6) are rejected and state that auditor ethics cannot moderate the relationship between work experience variables on audit quality at the Pekanbaru City Public Accounting Firm in 2023, as evidenced by its significant value of 0.278 which is greater than  $\alpha$  0.05. It can be explained that auditor ethics is not a moderator for work experience on audit quality. This is because a person's ethics as measured by his behavior is not the reason an auditor will affect the results of his audit.

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