

## INCREASING AUDIT QUALITY IN INDONESIA

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### ABSTRACT

*The purpose of this study is to determine the effect of dysfunctional audit behavior on audit quality. This study uses survey method applied on Public Accounting Firm in Indonesia. Data collection of this study is done through applying questionnaires and interviews which addressed to respondents are auditor manager and partner. Hypothesis testing is done by simple linear regression analysis. The results showed that dysfunctional audit behavior has a negative effect on audit quality in Indonesia. In order to increase audit quality, the Public Accounting Firm has to strive to minimize dysfunctional audit behavior that is done by auditor through providing optimal control and supervision.*

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**Key Words:** *audit, audit quality, audit behavior, dysfunctional audit behavior*

### 1. INTRODUCTION

Audit Quality is necessary to ensure the credibility of the financial statement. The credible financial statement will increase the financial statement user's confidence on decision making. The audit quality can be achieved principally if the auditor implements auditing standards, be objective without taking part either side (independent), obeys the law and complies code of professional ethics (Al Kautsar, 2014).

Audit quality according to Cook and Kelley (1998) stated: "Audit quality is relative degree to which the audit conforms to applicable auditing standards". Related to the statement above, the auditor is required to do audit assignment based on the standards, other that it could give confidence to the users of financial statement who are believe and sure that the company's financial statement is reliable (Soltani, 2007: 446).

Through a survey conducted by International Forum of Independent Auditor Regulators (IFIAR), it was concluded that audit quality in Indonesia is still low. Some problems that occur in the governance of public accounting profession based on 5 (five) main issues, namely (1) Competence level and professional staff of Public Accounting Firm that is not evenly in the same range; (2) quality control system of Public Accounting Firm; (3) enforcement of sanctions on violations of professional standards and indecisive rules and regulations; (4) low awareness of responsibilities and competences of financial statement preparation by management entity; and (5) price wars in determination of audit service fee.

Auditors as a professional one are obliged to use their professional skills accurately and thoroughly in conducting the audit (SPAP, 2013). In addition, auditors are required to have an adequate accounting knowledge and skill as well as personal quality (SPAP, 2013). According to Kelley and Margheim (1990) said that the personal quality will be reflected from its profession behavior, where one of public accountant professional behavior manifested in the form of avoidance dysfunctional audit behavior. Behavior in question is dysfunctional audit behavior that deviates in implementing audit assignment which can reduce the quality of audit results. Implementation of audit procedures accurately and thoroughly can be done as an outline in audit program which helps Public Accounting Firm to produce quality audit services (Malone & Robert, 1996).

Survey results that has been conducted by several researchers about dysfunctional audit such as that study conducted by Donnelly et al., (2003) to auditors of "Big 4" Public Accounting Firm showed that 89% respondent had received and engaged in several forms of dysfunctional audit behavior (eg premature sign off). A study by Otley and Pierce (1996) to senior auditors of big six Public Accounting Firm in Irlandia, showed that 28% respondent had received and engaged in several forms of dysfunctional audit behavior (eg premature sign off). In addition, found on average 37% of respondent had received weak client explanation (Outley and Pierce, 1996). Coram et al., (2003) conducted a survey in Australia that found 63% conducting several forms of dysfunctional audit behavior.

In addition, it has finding on average 37% of respondents received weak client explanation (accepted weak client explanation) (Outley and Pierce, 1996). Coram et al., (2003) conducted a survey in Australia that found 63% of all forms of dysfunctional audit behavior.

Several previous studies have also shown that audit quality is probably influenced by dysfunctional audit behavior where dysfunctional audit behavior can have a direct or indirect impact on audit quality (Halil Paino, et al., 2010; Donnelly, et al., 2003). The acceptance that affects the audit directly, is the completion of too early audit steps without completing the whole procedure (premature sign-off audit steps without completion of procedure), alter the procedures that has been established in the running audit (Otley and Pierce, 1996; Shapeero et al , 2003), inaccurate processing (Raghunathan, 1991).

Based on the explanation of the problem and the relevance of the concept above, it can be stated that audit quality is the main goal of every engagement done by the public accounting firm. The quality of audit has not been optimal yet, is the implication of dysfunctional audit behavior. It is necessary to prove how much the influence of dysfunctional audit behavior on audit quality in Indonesia. This research is expected able to contribute in an effort to improve audit quality in Indonesia

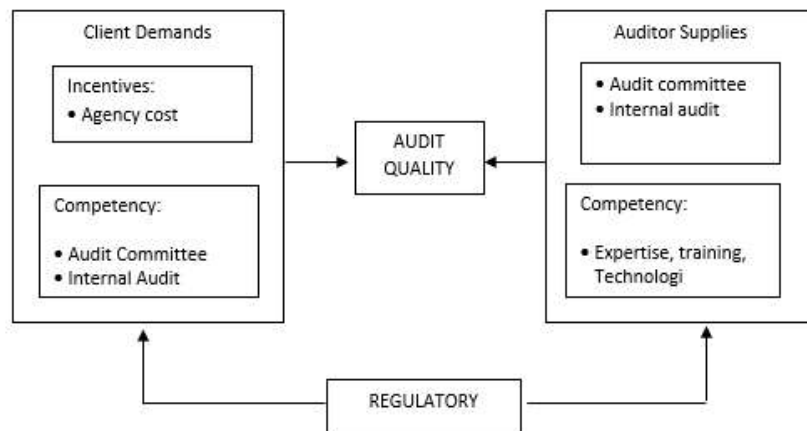
## 2. LITERATURE REVIEW

### 2.1 Audit Quality

Audit quality has several definitions which are diverse and multidimensional expressed by some experts. Cook and Kelley (1988) state "Audit quality is the relative degree to which the audit conforms to applicable auditing standards". This definition is similar to Soltani statement (2007:446) that the quality of a good audit in principle can be achieved if the auditor follows the audit standars, being free without being impartial, obeying the law and obeying the professional code of ethics. Thus, audit quality can be achieved if the auditor follows audit standards on conducting a process of auditing.

General accepted auditing standars are divided into three categories, Aren et al (2016), the standars are general standards, field of work standards and reporting standars. (1) General standards require competent and independent auditors, (2) field standars require auditors to plan and supervise, understand the client industry nd obtain sufficient evidence, (3) reporting standards require the auditor's report to disclose that the financial statements are appropriate with the principles of accounting generally accepted.

According to De Fond and Zhang (2013: 14) "Audit quality is the degree of assurance that the accounting standasds are applied in a manner that faithfully represents the client's underlying economic activities". Client demand requires expected audit quality depending on the competencies as reflected in factors such as audit committee and internal audit function. The supply of auditor provides expected audit quality which comes from reputation and litigation as well as depending on the competencies as reflected in factors such as training, skills and expertise. We can see more clearly on this chart:



Source: De Fond and Zhang (2013;14-15).

Image 2.1 *Audit Quality*

The same point is expressed by Carcello et al. (1992) about audit quality, he states that to assess audit quality can be done based on perception of auditor, provider (prepare) and user (user). Using 12 audit quality components, Carcello et al. (1992) suggests that there are 4 most important components in determining audit quality. These components include the audit team and the company's experience with clients and industry understanding (expertise), responsiveness that is given to client needs, and obedience to generally accepted auditing standards (GAAS) such as competence, independence, and due care.

The Expertise Auditor can be identified such as the understanding and experience of the auditor in a particular field of industry based on the training and practical experience which is gained from the audit in a particular industry (Gramling and Batu, 2001). Expertise gained through training and experience will improve auditor abilities in detecting financial report errors (Libby and Frederick, 1995). In addition, the research shows that auditors with training skill or experience in a specialized field will be more excellent than those who without training skill or experience (Libby and Frederick, 1995).

In addition, research shows that auditors with training skill or experience in special areas will outperform those who have no training skill or experience (Libby and Fredrick, 1995).

The auditor should be able to provide confidence that the financial statements presented by the client are correct and appropriate with applicable accounting standards, (Boynton and Johnson, 2006:226). The quality of the audit depends on the ability of the auditor as the executor of the audit, this means that if the auditor is a high quality person in carrying out the work based with its function, it will produce a high quality output as well, being able to find and report the diversion that occurred in the client accounting system (De Fond and Zhang, 2013:14).

Based on some definitions that have been disclosed, so it can be synthesized that audit quality is a level where the implementation of audit appropriate with the standards established to provide a guarantee that the client's financial statements are appropriate with the accounting standards and able to detect and report material misstatements.

## **2.2 Dysfunctional Audit Behavior**

Auditors have to use their professional ability carefully and thoroughly when conducting an audit because they are role as professional (SPAP, 2013). The using professional proficiency carefully and thoroughly requires an auditor to conduct their skepticism of professional and should reasonably occur the real company's condition as an auditee based on evaluation of the evidence which is obtained during the auditing implementation. In the effort to get competent and sufficient evidence of audit, before conduct the audit, the KAP should make and arrange the program of audit in written notes. Because as long auditing process, the procedures and technic there in audit program.

In addition on auditing standards, auditors are required to have adequate accounting knowledge and skills as well as appropriate personal qualities (SPAP, 2013). Such personal qualities will be

reflected in their professional behavior. Professional behavior of public accountant can be represented and embodied in the form of avoiding dysfunctional audit behavior (dysfunctional audit behavior). Dysfunctional auditing behavior in this case is auditor behavior that deviates from auditing standards on carrying out auditing assignments (Kelly and Margheim, 1990).

According to Herrbach (2001) put expresses the definition of dysfunctional behavior of auditing: *"Dysfunctional Behavior is the poor execution of an audit procedure that reduce the level of evidence gathered for the audit, so that the collected evidence is unreliable, false or inadequate quantitatively or qualitative"*

And then we can see, the technically implementation which is run weakly on the audit procedure effect to the implementation audit during the time can not be reliable, wrong, or even isn't appropriate both in quality and quantity.

Furthermore, Paino, et al. (2010) reveals that the dysfunctional behavior of audit has a direct or indirect impact on audit quality. *"Dysfunctional Audit behavior can, in turn, have both direct and indirect impact on audit quality. Behavior that directly affects audit quality includes premature signing-off of audit steps without completion of the procedure. A second, behavior that indirect is under reporting of the actual time or specific audit task."*

According to Kelley and Margheim, (1990) say it reveals the same thing that dysfunctional audit behavior has four types that can reduce audit quality. *"Dysfunctional Audit behavior has four types such as reduce amount of work performed on audit step, accepting weak client explanations, failing to research an accounting principle and made superficial reviews of client document. The Type of behavior has reduced audit quality"*.

Premature sign-off is a public accountant's activity against termination of required steps of audit procedures which may affect audit quality. Premature sign-off has a direct impact on audit quality that ultimately affects the reliability of audit reports that creat the basic of opinion. Therefore its existence must be push down as much as possible. Premature sign off behavior is indicated by falsely sign-off the required step of audits, which is not changed by the other step, without complete the assignments or nothing omission of procedure (Kelley And Margheim, 1990; Otley & Pierce, 1996; Pierce and Sweeney, 2004; Halil Paino, 2010).

Mean while the behavior of underreporting time is a behavior that indirectly affects audit quality. Underreporting time reflects a circumstance that indicates the auditor completes the audit work using personal timing and does not report the real time they have, which will impact on the low time budget for the next year and errors in auditor performance measurement. Underreporting can be done by coming early in a few hours, still working at lunch time or on weekends without writing these extra hours on time sheets. Underreporting negatively impacts the public accounting firm and the public accountant itself, although it does not have an impact directly on audit quality. (Otley & Pierce, 1996; Halil Paino, 2010).

The finding from developing studies which is conducted by Kelley and Margheim (1990), Otley and Pierce (1996), Malone and Robert (1996), and Pierce and Sweeney (2004) Paino et.al (2010) show premature sign off that has been done by auditor in the performing of an audit program which potentially reduces audit quality. Such actions include:

- 1) A superficial review of client document. An act by the auditor with not paying sufficient attention to the accuracy and validity of the client's document. (Pierce and Sweeney, 2004; Paino et al, 2010).
- 2) Acceptance of weak client explanation. An action the auditor undertakes by accepting the client's explanation as a substitution or substitution of an audit evidence not obtained during the audit (Pierce and Sweeney (2004); Paino et al, 2010).
- 3) Do not conducting research of application accounting principles by client. An action performed by the auditor by not further examining the suitability of the accounting treatment applied by the client to the accounting principles. (Pierce and Sweeney, 2004; Paino et al., 2010).
- 4) Reduced application work of audit on a lower level than what have been required in the audit program. An action performed by the auditor by reducing the audit work performed from what it should be carried out in accordance with the audit program, (Joworski and Young, 1992).

### 3. METHODOLOGY

#### 3.1 Participants

In this research, the object of research is dysfunctional behavior of audit and audit quality. The purpose of this research is to know how much the influence of dysfunctional behavior of audit on audit quality in Indonesia. The research method for this research is survey method, data collection that has been done by questioner and interview. The population is the Public Accounting Firm in Indonesia with the respondents of this method are manager and its partner. Sampling of this research uses probability sampling technique. The sample size for this study, conducted by the Rule of thumbs, Mueleur and Hancock, (2005) says that *"The ratio of sample size to parameters to be estimated should be at least 5:1 preferably larger"*

#### 3.2 Measurements

The hypothesis proposed for this study is the dysfunctional behavior of audit affected to the quality of audit. The research instrument uses in this study is a questionnaire which continue to test the validity and reliability test. Hypothesis testing was done by using simple linear regression.

#### Data Analysis

The dimension and indicator which is used in this variable research is Quality Audit (DeFond and Zhang, 2013; Behn et al., 1997)

- a) Client Demand
  - Audit Committee
  - Internal audit
- b) Supply Auditor
  - Expertice
  - Education
  - Sharing
  - Quality assurance

Dysfunctional Audit Behavior (Pierce and Sweeney, 2004; Paino et al., 2010)

- a) Premature sign off
  - Superficial review
  - Assertion management
  - Accounting principle
  - Documentation
- b) Indirect reduce audit quality
  - Actual time
  - Use others time

#### **4. RESULTS AND DISCUSSION**

##### **4.1 DYSFUNCTIONAL AUDIT BEHAVIOR AND AUDIT QUALITY**

The results showed that dysfunctional audit behavior of both premature sign off and underreporting time are included to the low category with a mean score of 31.6%. Means still occur of gap of 31.6% of ideal expected condition. This thing showed that there are still finding of auditors who perform dysfunctional behavior. Based on additional information obtained from respondents, the review of previous documents and audits is sometimes difficult to undertake due to difficult communication with the previous auditor and unavailable documents or data, so auditing review has not been conducted optimally. Documentation problem is sometimes difficult to obtain in accordance with expectation. Underreporting time where the respondent's audit time did not report the hour's number of working and sometimes the time for a particular client is used to work for other clients. This is related to the deadline some of works that has to be done so there is some works to take precedence.

The result of audit quality is included to the category enough with mean score of 79.8% so that gap still occurs 20.2% from expected ideal condition. This showed the quality of audit has not been optimal yet, both from client demand and auditor supply. Additional information obtained from respondents about audit quality, as we can see below:

- 1) Audit committee at auditee companies is not always expert in their fields, so audit committee is more passive on carrying out their functions.
- 2) Understanding of the client's business, which is not always every client handled has an accordance with the experience gained so that the auditor keeps trying to find information about the client's business that is being handled. This leads to take time in performing audit assignments.
- 3) Training and discussion are unfully done routinely, but usually only when the work is not solid in a tight schedule or after the audit has completed.

##### **4.2 INFLUENCE OF AUDIT DYSFUNCTIONAL BEHAVIOR ON AUDIT QUALITY**

The writer proposes the hypotesis in this study that dysfunctional behavior of audit has a negative effect on audit quality. The following test results show the significance of the hypothesis through statistical hypothesis as follows:

$H_0 = 0$	Dysfunctional audit behavior does not effect on audit quality in KAP.
$H_a \neq 0$	Dysfunctional audit behavior has a negative effect on audit quality in KAP.

Based on the calculation results obtained  $t_{count}$  (-11.17) smaller than  $t_{critical}$  (-1.96). Because the value of  $t_{count}$  is smaller than  $t_{critical}$ , then at the level of error 5% decided to reject  $H_0$  so that  $H_a$  is accepted. So based on the test results can be concluded that the dysfunctional behavior of audit has a negative effect on audit quality in KAP. Dysfunctional audit behavior has a negative effect on the quality of audit. It means more often the auditor's dysfunctional behavior is conducted in audit assignment, it will decrease the quality of the audit, otherwise if the dysfunctional behavior of auditing is done rarely by the auditor, it will improve audit quality.

The phenomenon of low quality on audit is shown in this research, because it is influenced by dysfunctional audit behavior. the results of the research indicate a gap of 31.6% of ideal conditions, where respondents in reviewing previous documents and audits are sometimes difficult to do because of difficult communications with previous auditors and documents or data are not available, so auditing review has not been done optimally. In addition, documenting problems that should be done, sometimes difficult to obtain in accordance with expectations because of gapping communication between the latest auditor with on doing auditor unsupportive documentation as an auditing evidence. It is caused the process of reviewing audit hasn't optimal. This is consistent with the statement revealed by Kelley and Margheim, (1990); Otley and Pierce, (1996); Halil Paino (2010) the behavior that reduces the quality of audit is directly done through some actions; such as discontinuation of audit procedures premature, superficial review of client documents, refraction in sample selection, not extending test scope even when irregularities were detected, and not examining suitability of treatments, accounting applied by clients.

Furthermore, based on the results of the research, respondents are still conducting *underreporting time* behavior where the time of the implementation of the audit respondents does not report the number of working hours used and sometimes uses the time for a particular client but uses it for other clients. This is related to the deadline of targeting that has to be done so there is some work to take precedence. *Underreporting time* behavior may affect audit quality indirectly (Paino, et al., 2010). The implementation of the audit practice is an auditor's action of unreporting the entire audit time that has used to perform the audit task. In the literature auditing action by manipulating or not reporting the actual audit time is called *underreporting time* behavior (URT) (Halil Paino, 2010; Otley and Pierce, 1996).

## 5. CONCLUSIONS AND RECOMMENDATIONS

### 5.1 CONCLUSION

Dysfunctional audit behavior has an effect on audit quality. The lack of optimization audit quality is indicated by the low compliance with the established standards, because:

- A review of the previous audit has not been totally done.
- Unexactly the documentation that has been done in providing audit evidence as a material to give opinion



- c) Uncompletely reporting the of actual working hours that are used in the audit assignment.

## 5.2 RECOMMENDATION

On the way of improving audit quality, KAP should strive to minimize dysfunctional audit behavior through:

- a) The focus attention on the importance of the review on the previous audit implementation as a basic for improving the audit implementation for the better one.
- b) Improving understanding of what issues and how to do the correct documentation on audits so as to minimize incorrect documentation in providing audit evidence as a matter of opinion.
- c) Maximizing the continuous training program to improve competence, in addition to obtain information benefits in the development of audit quality
- d) *Underreporting time* can be suppressed by always performing supervision and optimal supervision.

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