“Analysis of factors influencing audit quality: Empirical evidence from Indonesia”

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ANALYSIS OF FACTORS INFLUENCING AUDIT QUALITY: EMPIRICAL EVIDENCE FROM INDONESIA

Abstract

One of the most crucial factors in making decisions and offering feedback on a report is audit quality. Therefore, this study aims to present empirical evidence on the relationship between audit cost, audit human capital, audit processes, workload, and audit quality. To gather data for this study, 70 auditors from the government within the Principal Inspectorate of Indonesia's Supreme Audit Institution who had been working in their profession for at least two years were given questionnaires using Google Form. The study adopted a quantitative approach using purposive sampling. Structural equation modelling with PLS version 3 was used to process the data. The study's findings show that audit quality is significantly impacted by audit human capital. In contrast, audit quality is not significantly impacted by audit cost, audit procedures, and workload. In addition to providing auditors with information and understanding regarding the impact of information technology systems on audit activities, this is anticipated to further advance understanding of the skills and knowledge that can be acquired through audit experience or activities such as training and seminars related to public sector audits. This will help auditors implement audit procedures more effectively, expand the scope of audits, require fewer resources, and complete audits more quickly.

Keywords audit costs, human capital, audit procedures, workload, Indonesia

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INTRODUCTION

In Indonesia, public sector audits guarantee the responsibility and openness of governmental financial administration. The supreme audit agency audits the financial reports that central and regional governments must prepare. In addition to evaluating the fairness of financial reports, these audit findings provide a foundation for enhancing governance, thwarting corruption, and boosting public confidence in governmental institutions.

Issues with audit quality within the Indonesian government continue to be a major problem despite the ongoing creation of rules and supervision structures. Internal difficulties experienced by government auditors, such as auditor competency, heavy workloads, particularly in the run-up to audit deadlines, and the small number of auditors relative to the number of audited companies, also influence the quality of government audits. The lack of facilities and audit technology assistance makes it impossible for internal auditors, including those in the Regional Inspectorate, to do thorough audits in many regions.

The auditors of Indonesia's Supreme Audit Institution are involved in several instances. BPK (2024) presented its audit report on the 2023 financial statements of the Ministry of Energy and Mineral Resources.

The BPK issued a qualified opinion on the 2023 financial statements, a decrease compared to the 2022 financial statements, which received an unqualified opinion. A number of significant problems, such as flaws in internal controls in the administration of non-tax state resources, contributed to this drop in opinion. This led to estimates and estimations of the quantities that were erroneous and untrustworthy. This will increase the risk of non-compliance, fraud, inefficiency, and ineffectiveness in the management of public funds. Undoubtedly, the Supreme Audit Agency faces challenges in verifying that government institutions have complied with the principles of good governance, which will impact the quality of its audits.

1. LITERATURE REVIEW

Stakeholder confidence in the financial performance of businesses and institutions has been significantly affected by the pandemic, leading to increased uncertainty regarding the dynamics of economic transformation and global market conditions (KPMG, 2020). Furthermore, during the pandemic, the Indonesian government encountered obstacles in providing the necessary infrastructure and supporting facilities for executing audit tasks. Restrictions on human mobility during the pandemic have unquestionably affected audit procedures that were traditionally performed offline and have subsequently been transitioned to online or remote formats.

The challenge in implementing online or remote audit procedures lies in the availability of audit data integrated into the system to facilitate auditors in obtaining audit evidence (Zahrawati et al., 2021). The Supreme Audit Agency must consider a standard that will serve as a guide for the use of information technology infrastructure and facilities needed during the pandemic, as well as the availability of the required hardware and software for auditors to carry out audit procedures, to get around this challenge (Indra et al., 2021).

This relates to the expectancy theory, which contends that an individual's behavior during decision-making is influenced by their expectations about the anticipated results of their selected activity or behavior (Sumarseno & Chariri, 2015). Based on this knowledge, Vroom (1964) divides the expectation theory into many components. These components include valence, instrumentality, and anticipation. Expectancy is a person's estimate of the likelihood that the chosen behavioral effort will produce appropriate performance or momentary belief in the results of the choice made; valence is an individual's evaluation of the results received (reward) for the choice of behavior; and instrumentality is a person's perception that a particular outcome will result from a particular choice or action.

Audit quality is one of the most important aspects that auditors take into account when making decisions and providing their opinions about the financial reports of clients or organizations that are being audited. According to DeAngelo (1981), audit quality is the probability that the auditor would discover and identify errors in the auditee's accounting system. A more comprehensive definition of audit quality is given by Knechel et al. (2012), who identify two essential elements that serve as the foundation for the perspective on audit quality understanding: the ability of the auditor to spot financial statement inaccuracies is one method to describe audit quality; the auditor's appropriate actions after finding these misstatements are a gauge of audit quality.

Hayes et al. (2014) define audit quality as the auditor's capacity to execute audit processes and communicate results in a manner that meets stakeholder expectations. According to Akbar et al. (2020) and Zainuddin et al. (2021), audit quality is the public's assessment of the auditor's ability to spot inconsistencies or errors in the client's accounting system and recording function. Additionally, an alternate definition of audit quality is provided by Peecher et al (2007), who defines it as an auditor's evaluation of the degree to which the financial statements of the client or auditee comply with applicable accounting rules or laws. The quality of an audit may be determined by measuring a variety of audit parameters, such as audit cost, audit procedures, audit human capital, and workload.

One of the things that has to be considered while planning an audit is the costs incurred by the audit service provider to complete the audit process-

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es. This is necessary to ensure that costs are kept within reasonable boundaries and that the auditor may obtain sufficient and pertinent evidence for the present situation (Arens et al., 2017). An audit's cost inevitably influences its quality; the more complex the audit, the higher its cost.

The audit cost is the price of the audit services or procedures that the auditor has carried out to provide an opinion on the financial statements of the client or auditee (Indra et al., 2021). Based on an evaluation of the audit assignment's risk, complexity, and amount of skill needed to complete the audit processes, the auditee is charged an audit cost (Kusharyanti, 2013). According to El-Gammal (2012), audit cost is the amount that the auditee must pay the auditor for carrying out the financial statement audit, taking into account the duration of the audit, the services rendered, and the number of employees required to complete the audit procedures.

The elements that affect the audit cost are categorized into two major groups: auditor attributes and client attributes (El-Gammal, 2012). Client characteristics are divided into three components: client size, client complexity, and client profitability, whereas auditor attributes consist of five components: auditor size, reputation, industry specialization, and competitiveness. The budget known as the "Input and Output Cost Standard" establishes the audit cost value for the public sector itself since the supreme audit agency is an institution of the Indonesian State, and all costs required to carry out audit processes have been regulated by the state. Article 1, Paragraph 4 of the Regulation of the Minister of Finance/No.71/PMK 02/2013 states that the output standard is the amount of cost used to produce output, which is an audit report, while Article 1, Paragraph 3 defines the input standard as a cost unit used to compile output costs.

If qualified audit expenses are available, auditors will have greater latitude to collect audit evidence and carry out thorough audit processes to identify any deviations or misstatements in the client's financial statements (Holtash et al., 2007). Consequently, the implementation of audit processes also depends on audit expenses. Audit quality is affected by audit expenses (Abdul-Rahman et al., 2017; Aljaaidi et al., 2021). This makes it clear that since audit expenditures affect the auditor's performance throughout the audit, they will affect the quality of the audit that is produced.

The quality of the audit is also influenced by the quality of the human capital or individual auditors that the audit service provider hires. An auditor's skills and expertise have a significant impact on the audit's quality (Akrimi, 2021). The term "human capital audit" describes the abilities that individual auditors have and may develop by special indirect experience (such as training) and direct experience gained through contacts with clients (Lennox & Wu, 2018). An alternative perspective is that human capital audit is a synthesis of several aspects of human resource quality that might improve auditors' effectiveness while performing audit processes (Samagaio & Rodrigues, 2016). In contrast, Bontis (2004) defines human capital audit as a mix of knowledge, skills, talents, and individual understanding of the institution's culture and values with the aim of improving the institution's performance moving forward.

An auditor must be able to understand the circumstances of the client or institution to be audited to conduct audit processes in accordance with applicable rules and standards. An auditor can gain professional skills and knowledge while performing audit procedures, in addition to a variety of special activities that can improve their understanding and abilities (Bianchi et al., 2020). This shows that auditors with top-notch resources would surely be able to spot issues with the auditee's financial statements, stopping significant misstatements and generating excellent audit outcomes (Dali et al., 2019; Bouhawia et al., 2015).

Since they are in charge of audit operations and have an obligation to instill trust in auditee reports, auditors should be knowledgeable about audit, accounting, and other related topics. In addition to having adequate knowledge and competence, auditors should constantly improve both new and existing knowledge and competence in order to play a significant role in carrying out the audit process and affect the quality of the audit generated (Albitar et al., 2021). Human capital greatly enhances audit quality, according to earlier research (Cheng et al., 2009; Ismail et al., 2019). This is in line with the findings of Deis and Giroux

(1992), who discovered that an auditor's human capital (education, training, and professionalism) affects audit quality. This implies that an organization's investment in a particular auditor will have an impact on the auditor's ability to carry out audit procedures, hence improving audit quality.

One of the most important aspects of financial statement audit activities is the execution of audit procedures, which are the initial stages in the preparation and investigation of various financial operations (Hazaea et al., 2022). According to De Kleijn and Van Leeuwen (2018), audit procedures are actions that can help report users determine that audit operations are one approach to ensure the correctness of financial statements.

An alternative perspective, audit processes are stages of actions that can guide auditors in their work and be used to get relevant information to support their conclusions when presenting audit opinions (Calderon & Green, 1994). According to Arens et al. (2017), audit procedures are a method that can be used interchangeably to identify and gather audit evidence, audit tests, or audit methods, making it simpler for auditors to obtain an audit result. Another definition of audit procedures is the auditors' search for fraud in the auditee's financial statements (Amalia et al., 2019).

The assurance of audit quality will depend on how well the auditor can adhere to and follow the pertinent audit procedures (Hazaea et al., 2022). It is important to remember that the audit approach itself contains a way to reduce the risk of significant misstatement and identify fraudulent behavior in the auditee's financial statements. This will affect the calibre of the audit that is generated. This expectation theory states that the more adept the auditor is at performing the audit process, the higher the quality of the audit. Audit processes have a major impact on audit quality (Amalia et al., 2019; Sarwoko & Agoes, 2014; Ismail et al., 2019). The more compliant the auditor is in adhering to the pertinent audit methods to identify mistakes or misstatements, the better the audit results (Amalia et al., 2019).

Another element that influences audit quality is the workload that each auditor will be given. Jones et al. (2010) and Lopez and Peters (2012) define workload as the stress caused by a busy season, other events, or periods that account for the auditor's limited time and significant workload. The high levels of job pressure auditors experience during peak season will have an influence on their life balance. Actually, linked parties or organizations that give the auditee a deadline to produce financial reports outlining their operations and performance results over a given time period are usually the ones who trigger the busy season. Prior to publication, these reports must be examined by a highly impartial third party, in this instance, the audit services provider (Jones et al., 2010).

An alternative perspective, workload is a measure of an auditor's ability to regulate and control their stress levels while balancing the many customers they have to service (Hansen et al., 2011). Due to the high demand for audit services, the restricted resources of the audit service provider institution, and the limited work time, an auditor's workload is a task that must be completed within a certain period of time (Arfiansyah, 2020).

Auditors are one profession that is said to have a busy season every year. This issue is caused by two factors: an institution's lack of human resources and the increasing demand for audits. Workload restrictions and increasing audit demand will overwhelm auditors since they are required to manage workloads that exceed their capabilities (Ismail et al., 2019). The auditor's performance will suffer as a result of their severe workload, which will also indirectly affect the quality of the audit that is produced.

Preliminary research revealed that audit workload has a major impact on audit quality (Arfiansyah, 2020). An auditor's workload affects their level of job satisfaction and enjoyment of their profession (Chang et al., 2017; Persellin et al., 2018). This will have an impact on an auditor's level of professionalism at work. The more work an auditor has to do, the more likely they are to disregard a norm or behave rudely during audit procedures, which will result in a lower-quality audit. In light of the above-stated goals, the hypotheses are:

H_1: *Audit cost has an influence on audit quality.*

H_2: *Audit human capital has an influence on audit quality.*

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H_3: *Audit procedure has an influence on audit quality.*

H_4: *Audit workload has an influence on audit quality.*

2. METHODOLOGY

A causal research technique was applied in this investigation. To ascertain the impact of variables on audit quality, the causal technique is employed. A questionnaire served as the major data-gathering tool for this investigation. Data from samples that satisfied the requirements were gathered using the questionnaire approach, which included a number of statements intended to measure and test the variables under investigation. The 5-point Likert scale, which ranges from 1 (strongly disagree) to 5 (strongly agree), was used in this study.

The survey was conducted among government internal auditors of the Indonesian Supreme Audit Agency. The Inspectorate of Obtaining Audit Quality Confidence (PKMP) and the Inspectorate of Internal Audit and Institutional Quality (PIMK) include the two groups of 110 officials and staff auditors. The government auditors with a minimum of two years of auditing experience served as the study's sample using a purposive sampling technique. The purpose of this sample selection was to reflect the general function of auditors or audit teams required to perform audit processes within the purview of the supreme audit agency for organizations that fall under the purview of the public/government sector. A list of structural positions is presented in Table 2.

During this data collection procedure, the author addressed a request letter to the Audit Board of Indonesia management, either in person or by email, asking them to complete a Google Form-based questionnaire. 110 targeted questionnaires were completed by respondents; the goal was modified based on the number of auditors in the PIMK and PKMP inspectorates. Data collection procedures of this study took 54 days and collected 70 responses with a response rate of 63.6%.

Furthermore, the choice of statistical tools and standard methods for data analysis is of paramount importance. Therefore, in the quest a view to get meaningful information from the data collected, Partial Least Squares (SmartPLS) version

Table 1. Measurement of variables

Variable	Indicator	Number of statements	Source
Audit Quality	Competence, adherence to audit standards, attentiveness to client demands, appropriate professional care, non-audit services, professional skepticism, audit tenure, communication, the ethical standards of the auditor, and the participation of audit managers	12	Aswar et al. (2021)
Audit Cost	Assignment risk, complexity of audit assignment, level of expertise, and financing structure	9	Indra et al. (2021)
Audit Human Capital	Knowledge, experience, professional skills, proactive, and personality traits	19	Samagaio and Rodrigues (2016)
Audit Procedure	Inspection planning procedures, field inspections, and inspection result reporting procedures	3	Messier et al. (2013)
Workload	Number of examiners, clear objectives, on time and fast, same work every day, using break times, increasing workload, liking for work, in accordance with standards, speed in achieving work targets/goals	10	Hwang and Hong (2022)

Table 2. List of structural positions of the Indonesian Supreme Audit Agency

Source: Authors' elaboration.

Structural position	PKMP Inspectorate	PIMK Inspectorate
Inspector	1	1
Head of departments	3	2
Head of sub-departments	7	5
Staff	26	22
Total number of auditors	60	50

3.0 was used in this study. Thus, the following methods of data analysis were employed: descriptive statistics, structural equation modeling.

3. RESULTS AND DISCUSSION

A comprehensive study carried out to explain the gathered data is referred to as descriptive statistics. Following the analysis, descriptive statistical data were collected using PLS version 3 (Refer to Table 3).

Table 3. Descriptive statistics

Variable	Number of statements	Mean	Std. deviation
Audit Quality	12	4.02	0.87
Audit Cost	9	4.00	0.66
Audit Human Capital	19	4.12	0.71
Audit Procedure	3	4.31	0.50
Workload	10	3.91	0.75

There were 12 questions on the audit quality variable, with a mean score of 4.02 and a standard deviation of 0.87, according to the results shown in Table 3. Nine questions total, with a mean score of 4.00 and a standard deviation of 0.66, were posed to respondents about the audit cost variable. There were 19 questions on the questionnaire for the audit human capital variable, and the mean score was 4.12 with a standard deviation of 0.71. Respondents were asked three questions about the audit procedure, which had a mean score of 4.31 and a standard deviation of 0.50. Ten questions total, with a mean score of 3.91 and a standard deviation of 0.75, were posed to respondents on the workload variable.

Table 4. Convergent validity and reliability

Variable	AVE	Composite Reliability	Cronbach's Alpha
AQ	0.686	0.915	0.879
AHC	0.745	0.927	0.913
AH	0.762	0.972	0.974
AP	0.980	0.983	0.983
AW	0.780	0.912	0.876

For every construct with a Cronbach's alpha value greater than 0.70, Table 4 displays the composite reliability value. Thus, each variable has a good dependability value for each construct, it can be said. Furthermore, every variable has an AVE value greater than 0.50. Consequently, it can be said that every variable is deemed legitimate.

Table 5. PLS path algorithm and bootstrapping

Variable	Path coefficient	T Statistics	P Values
AC > AQ	0.114	0.102	0.867
AHC > AQ	0.595	2.126	0.028
AP > AQ	0.320	0.975	0.463
AW > AQ	0.445	0.650	0.662

In the meantime, Table 5 shows that the path coefficient score for examining the relationship between audit cost (AC) and audit quality (AQ) is 0.114, audit human capital (AHC) and AQ is 0.595, audit procedure (AP) and AQ is 0.320, and audit workload (AW) and AQ is 0.445.

The findings of the hypothesis testing utilizing SEM with SmartPLS version 3.0, namely the PLS Algorithm and bootstrapping, are summarized in Table 5. The results show that audit human capital (AHC, $\beta = 2.126$ and $P = 0.028$) influences audit quality, which means H_2 is accepted. Furthermore, audit cost (AC, $\beta = 0.102$ and $P = 0.867$), audit procedure (AP, $\beta = 0.975$ and $P = 0.463$), and audit workload (AW, $\beta = 0.650$ and $P = 0.662$) have no influence on audit quality, which means H_1, H_3, and H_4 are rejected.

These findings show that audit quality is not significantly impacted by the audit cost variable. These results indicate that the quality of audits produced by public accounting firms is not always reflected in the fees that customers pay them. This is due to the fact that, regardless of the fee amount, auditors must uphold their independence and neutrality in accordance with professional norms. Additionally, rather than being a measure of the quality of the auditor's work, the audit fee decision typically takes administrative considerations, corporate complexity, and time allocation into account. This clarifies why Supreme Audit Agency auditors believe that audit expenses are not the most crucial factor in conducting audit procedures. It also shows that lowering or raising audit expenses has no bearing on the quality of the audit. This is because Regulation of the Minister of Finance/No.71/PMK 02/2013 previously regulated all costs incurred to carry out an activity in every government entity in Indonesia; therefore, the procedures and quality of the audit produced are unaffected.

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This hypothesis was rejected based on the audit cost indicator replies, since 21 respondents, or 42% of the total respondents, gave neutral answers. This implies that the auditor believes the audit cost variable indicator is not the main factor influencing the quality of the audit that is generated. The comparison or gap between the mean value and the standard deviation, which is 4.00 for this variable and 0.66 for the standard deviation, further supports this. It is clear that the difference between the mean value and the standard deviation for the audit cost variable is still fairly large, indicating that this does not accurately reflect the data, since the standard deviation can be defined as the diversity of a respondent and the mean itself as a data characteristic.

The results of the audit human capital significantly relationship on audit quality. Supreme Audit Agency institutions that provide audit services must have a sufficient number of human resources and the requisite professional competencies and characteristics to carry out audit activities in accordance with standards, legal requirements, and public expectations regarding auditor performance.

Consequently, the results of the study are also in line with the theory of expectancies, which maintains that, especially in view of the present epidemic, auditors consider the use of human resource audits to be one of the most important parts of performing audit processes. It is believed that having top-notch human capital would allow auditors to conduct high-quality audits even when it is not practical, which would impact the quality of the audit that is generated. The results of this study are in line with research by Indra et al. (2021) on auditors working at the central audit board, Ismail et al. (2019) on 144 auditors working at public accounting firm Negara Malaysia, and Dali et al. (2019), which show that one of the most important factors affecting the audit's quality is the quality of the auditor's human capital.

The empirical evidence shows that audit procedures do not significantly affect the quality of the audit. These findings demonstrate that the use of standardized auditing techniques does not necessarily translate into better audit quality. Since audit procedures are essentially technical advice, the auditor's ability to understand and properly apply them has a significant impact on the quality of the audit. One reason to reject this hypothesis is that there is still a sizable difference between the mean and the standard deviation. It is evident from the variable's mean value of 4.31 and standard deviation value of 0.50 that the situation is still not fully reflected by the variety of replies provided by respondents.

The test results show that audit workload does not significantly affect audit quality. These findings show that a high workload does not always have a direct influence on audit quality, since auditors typically have internal control systems, job allocation, and operational standards in place to mitigate the impact of work pressure. Furthermore, auditors' expertise and skill allow them to produce high-quality results despite heavy workloads. In certain circumstances, auditors are accustomed to working in contexts that demand precision within particular timelines; therefore, workload is not a significant driver of audit quality.

Additionally, this hypothesis was rejected since 27 respondents, or 54% of the total, said that workload did not affect the quality of the audit generated because it had no significant impact on the audit processes. Furthermore, the results of descriptive statistics show that the variable's mean value is 3.91 and its standard deviation is 0.75. In fact, this suggests a low standard deviation and uniform replies from respondents, which might characterize the real data. The margin between the mean and standard deviation, however, tends to be very close upon closer inspection, suggesting that the field data is not ideal.

CONCLUSIONS

The purpose of this study is to investigate the variables that affect audit quality. The results of the study indicate that audit costs have no appreciable effect on audit quality. This implies that audit cost has no bearing on the capacity to carry out high-quality audits. The quality of audits is significantly impacted by audit human capital. This implies that the expertise or caliber of the auditor raises the likelihood of

achieving audit quality. Audit procedures do not have a significant effect on audit quality. This indicates that audit procedures do not affect the ability to produce good audit quality. Workload does not affect audit quality. This implies that auditors can maintain audit quality in spite of fluctuations in workload, perhaps as a result of professional standards, audit protocols, and quality control systems.

Although 110 respondents were dispersed as part of the sample, only 70 respondents were successfully obtained, which is a drawback of this study. This is because it was difficult for participants or samples to complete the survey because it was done during the busiest time of year or when books were shutting. It is expected that auditors and the Indonesian Audit Board would keep expanding their understanding of the knowledge and abilities that may be obtained through public sector audit-related training and seminars or through audit experience.

Additionally, the Supreme Audit Agency, as an organization, can research the preparation of different special audit procedures and improve infrastructure and facilities, especially those related to information technology, so that e-audits can be implemented quickly and successfully to prevent unforeseen circumstances in the future.

AUTHOR CONTRIBUTIONS

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Funding acquisition: Wisnu Julianto.
Investigation: Khoirul Aswar.
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Writing – original draft: Khoirul Aswar, Wisnu Julianto.
Writing – review & editing: Khoirul Aswar, Wisnu Julianto, Grace Persulessy, Gino Giovano Manuputty.

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