
Interaction of Ethics and Understanding of Auditor Information Systems in Determining Audit Quality

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ABSTRACT

Purpose: this research to analysis internal and external factors influencing audit quality. Internal factors include independence, competence, understanding of information system and audit ethic. Meanwhile, external factors involve time budget pressure and audit fees.

Design/methodology/approach: of this study was using survey by distributing questionnaires via online and offline with auditor respondent in Java Island. The respondents are 35 auditors who are spread around Surabaya. Hypothesis testing used regression test and interaction test.

Finding: the results in this study were Competence and Independence had a positive effect on Audit Quality; Audit Fee and Time Budget Pressure had no effect on Audit Quality; (Interaction between Auditor Competencies) Auditor Ethics had no effect on Auditor Quality; (Interaction between Auditor Independence) Auditor Ethics had a negative effect on Auditor Quality; (Interaction between Time Budget Pressure) Understanding of Information Systems had no effect on Audit Quality.

Research limitation/Implication: in this research only auditor responden in surabaya.

Practical Implication: is understand the factors thaht influence audit quality.

Originality/value: this reearch is factors influencing audit quality to auditors in surabaya.

Paper type: is research paper

Keyword: *Audit Quality, Competence, Ethic, Fee, Independence, Information System, Time Budget Pressure*

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I. INTRODUCTION

Audit quality is closely related to audit ethics, where according to (Simanjuntak, 2008) audit quality is a systematic and independent examination to carry out activities, quality, and results by existing regulations, with the hope that an auditor must behave professionally as a profession that obeys the code of ethics. Where the auditor must carry out his duties to make decisions about what behavior should be made and not be wrong in making unethical decisions by not thinking about self-interest and always remembering commitments and responsibilities. In addition, the auditor must have the experience to be more proficient and think more critically about audit findings. In addition to ethical issues in determining audit quality, audit fees also influence it. (Haryono Jusup, 2014) states that the audit fee is the number of professional fees that are considered by their performance. In general, the determination of the audit fee is determined based on the contract between the auditor and the client by the length of the audit process, audit services, and the number of members needed in the audit process.

Client-imposed time constraints also affect test quality. Time budget pressure is also caused by increased competition between accounting firms (KAP), where this pressure creates personal stress caused by an imbalance between tasks and available time. This indicates that the demand for financial reports with a limited time is a separate pressure for the auditor. Stressful conditions cause the auditor to tend to behave dysfunctionally, for example, to prematurely sign off, or to place too much trust in the client's explanations and presentations, which in turn will have an impact on the results of low-quality financial reports..

The existence of environmental changes such as understanding technology requires auditors to be able to anticipate them, namely by understanding and mastering the information system. If the auditor does not understand and master the information system that is being developed, it means that the auditor's audit segment is also limited. That is, only companies that do not use information technology. Understanding client information systems helps us conduct audits smoothly and produce higher quality reports. Information technology assistance that has been designed by the Financial Professional Development Center (PPPK) and the Indonesian Institute of Accountants (IAPI) is the ATLAS (Audit Tools and Linked Archive System) software. Auditors are required to follow business developments and existing standards at all times. One of the implications of implementing auditing standards based on International Standards on Auditing (ISA) is that auditors need to understand these international standards and how to apply them in practice. This requires one or more tools that help the auditor apply the audit criteria. An understanding of the information system will assist the auditor in determining appropriate audit procedures and can reduce the complexity of auditing activities. Auditors who conduct audits on companies that have information systems with technology will of course need a comprehensive analysis to determine the steps of the audit program, of course this will increase the complexity of the audit and the pressure of the time budget. This study tries to improve the implications of previous research conducted by Faten and M. Ali 2010 where previous research has not found the correct model related to audit quality which was previously measured by KAP size, tenure and specialists owned. This study tries to develop from several previous studies related to audit quality. Factors that affect audit quality come from internal factors which include independence, competence, understanding of information systems and audit ethics, while external factors include time budget pressure and audit fees. These factors become special problems that will be tested in this study in order to obtain an audit quality model.

There are so many phenomena regarding audit deviation cases. The latest facts related to the audit quality are questionable with the emergence of the case of PT. Garuda Indonesia where the Ministry of Finance sanctioned KAP Tanubrata, Sutanto, Fahmi, Bambang & Rekan and Public Accountant Kasner Sirumapea with a license suspension for 12 months 2019. There were 3 things that were violated, namely: firstly, they did not properly assess the substance of the transaction related to the recognition treatment, receivables and other income at once up front which is considered to be in violation of SA 315 concerning Identifying and Assessing the Risk of Material Misstatement through Understanding the Entity and Its Environment. Second, violating SA 500 related to public accountants not yet fully obtaining sufficient and appropriate audit evidence to assess the appropriateness of accounting treatment in accordance with the substance of the transaction and the agreement that underlies the transaction. The third violated SA 560 related to public accountants not considering facts after the date of the financial statements, as the basis for considering the appropriateness of treatment. (economy.okezone.com,).

Based on this incident, dare to violate the Code of Ethics, such as improper accountability under the law, inappropriate use of skills, vulnerability to clients or other stakeholders, lack of trust, etc. We can conclude that there are still many auditors. The information presented in the financial statements, the assessment of the financial statements is not in accordance with the actual situation, and the payment of audit fees is not commensurate with the auditor's performance. Obviously, manipulation of financial statements reduces the quality of information.

Several studies that discuss audit quality include (Dessler & Gary, 2007) which reveals that an auditor's ethics based on the principles of a code of ethics can strengthen the relationship between competence and audit quality. As well as research by Singgih et al., (2010), Maburri & Winarna, (2020), Haeridistia & Fadjarjanie, (2019) reveal that the attitude of the independence of external auditors has a very significant influence on audit quality. According to Hoitash et al., (2007) and Dhaliwal et al., (2008) auditor fees occur when the auditor negotiates with management regarding the amount of fees to be paid, this is most likely a reciprocal concession that will reduce the quality of the audited report. From several previous studies, making this topic important to study so that this study wants to analyze the influence of competence, independence, audit fees, time budget pressure, understanding of information systems and ethics on audit quality

II. METHODS

Auditors working at The Big Four and Non-The Big Four Public Accounting Firms, which consist of 471 KAPs in Indonesia as of July 2022, are the population of this study, while the sample is auditors located on the island of Java. Sampling was done on the island of Java because many KAPs in Indonesia are domiciled on the island of Java and the head office of The Big Four KAPs is located in Jakarta (Active KAP KAP Data of the Ministry of Finance). Data collection by survey method through google forms and questionnaires. The questions in this study use a Likert scale with the following grid: Auditor Competency Variables are measured by personal

quality indicators, general knowledge indicators and special skills indicators. The time budget pressure variable is measured by the auditor's attitude indicator using audit time and the auditor's attitude indicator in decreasing audit quality. Auditor Ethics variable is measured by indicators of auditor professional responsibility, integrity indicators, and objectivity indicators. The auditor independence variable is measured by the relationship indicator with the client, the independent indicator of the implementation of the work, this indicator of the independence of the report. The audit quality variable is measured by indicators of compliance with audit standards, indicators of quality of audit reports. Audit fees are measured by indicators of audit risk, indicators of the complexity of the services provided, indicators of the level of expertise in the industry and indicators of KAP's fee structure. Hypothesis testing in this study started from validity, normality, and multiple regression and moderation tests.

A. Auditor competence has an influence on auditor quality

Competence based on the definition of (Arens et al., 2012) states that competence is a must for auditors to have formal education in the field of auditing and accounting, adequate practical experience for the work being carried out, and follow continuous professional education. To improve audit quality, an auditor is very dependent on his level of competence, so if the competence of the auditor is very high, the auditor will easily carry out his duties and will produce quality audit reports and vice versa. Competence in this study is seen from the point of view of the individual auditor who is directly related to the audit process as seen from his knowledge and experience. Which will result in a quality audit. This indicates for the first hypothesis that the competence possessed by the auditor is very influential on the quality of the audit it produces. Competence affects audit quality according to research by Suryo & Medianto, (2016), W et al., (2014), and is not in line with Nuraini, (2013). Competence is also closely related to the ethics of an auditor, where the code of ethics itself is the auditor's behavior rules in accordance with the demands of the profession and organization as well as audit standards that is a measure of the minimum quality that must be achieved by the auditor in carrying out his duties. Compliance with the code of ethics only results from a well-planned educational program that regulates itself to improve understanding of the code of ethics. The results of research by (Dessler & Gary, 2007) state that the existence of a code of ethics has a positive impact on the quality of assessments made by professional accountants. This indicates that the ethics of an auditor based on the principles of the code of ethics is able to strengthen the relationship between competence and audit quality produced by an auditor. The description concludes a provisional assumption that H1 Auditor competence has an influence on auditor quality and H5 Interaction of competence and auditor ethics has an influence on auditor quality.

B. Auditor independence has an influence on auditor quality

According to Louwers & J., (2015) the principle of responsibility requires the auditor to maintain independence in mental attitude and independence in appearance. By considering independence, auditors are expected to be impartial, non-discriminatory, and to respect all professional judgments and all audited accounts. The appearance of independence is related to the auditor's perception of independence. For example, if the auditor has no direct or indirect financial interest, the auditor should not consider that any part of his actions that might appear to affect his independence in forming an audit opinion should be avoided. The quality and professional value of an audit If the independence of the auditor is in doubt, users of the audited financial statements will question whether the motives of the public accounting firm in completing their audit tasks, which can reduce the value of the audit. Independence protects the auditor's ability to form judgments and allows the auditor to have an unbiased view of the audit process. Francis, (2011) states that audit quality exists when the auditor is competent and can work independently. Singgih et al., (2010) research supports the hypothesis that independence has a significant effect on audit quality. Similarly, research by (Mabruri & Winarna, 2020) also supports the hypothesis that partial independence has a very positive effect on audit quality. If a person already has an independent attitude, both independence in metal attitude and independence in appearance, then obedience to the code of ethics results from a well-planned educational program that self-regulates to improve understanding of the code of ethics. This indicates that the ethics of an auditor based on the principles of the code of ethics is able to strengthen the relationship between independence and audit quality produced by an auditor. The description concludes a provisional assumption that H2 auditor independence has an influence on auditor quality and the next H6 is the interaction of independence and auditor ethics has an influence on auditor quality

C. Audit fees have an influence on auditor quality

The audit fee is income and the amount depends on several factors in the audit work, such as the accounting firm that provides audit services. Quality is a component of professionalism that must be maintained by a public accountant. Audit fees have a positive impact on audit quality, when the auditor negotiates with management regarding the amount of fees that must be paid by management on the work of the audited report.

Hoitash et al., (2007) found evidence that when the auditor negotiates with management regarding the fee rate that must be paid by the management on the work of the audited report, it is likely that reciprocal concessions will occur which will reduce the quality of the audited report. This action leads to actions that override professionalism, where the reciprocal concession will reduce the importance of maintaining the quality of the auditor. Dhaliwal et al., (2008) also investigated the relationship between non-audit fees, and total auditor fees and audit quality. This proves that audit fees have an effect on audit quality. Thus H3 is the audit fee has an influence on the quality of the auditor.

D. Time budget pressure has an effect on auditor quality

Time budget pressure can be said to be a situation that shows the auditor to be efficient on the time budget that has been prepared or there is a strict and rigid budget time discussion. produce quality products in a limited time is a difficult thing to do. This indicates that time budget pressure has an influence on audit quality where the auditor will tend to take actions that cause a decrease in audit quality. To suppress the time budget pressure where the auditor can behave in various ways to produce quality products in a limited time can be minimized when the auditor has an understanding of information systems both in terms of knowledge about the information system itself, information systems owned by clients and the benefits of information systems. the. Auditors who conduct audits on companies that have information systems with technology will of course need a comprehensive analysis to determine the steps of the audit program, of course this will increase the complexity of the audit and the pressure of the time budget. This indicates that an understanding of information systems can strengthen the interaction between time budget pressure and the resulting audit quality. The length of time a person works as an auditor is an important part that affects audit quality. From this description, it can be concluded that the provisional assumption in this study H4 Time budget pressure has an influence on auditor quality and the second assumption is the interaction of time budget pressure and H7 understanding of information systems has an influence on auditor quality.

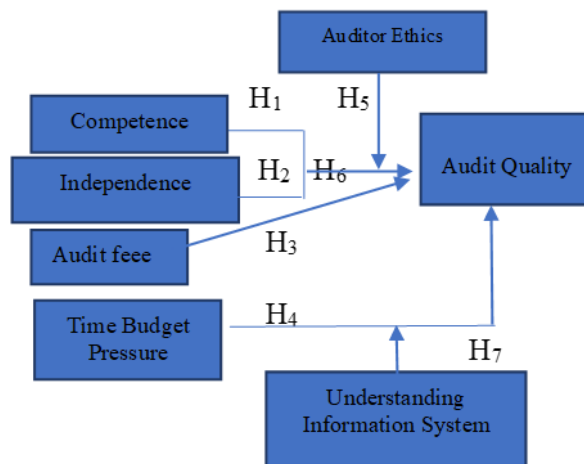


Figure 1. Research Model

III. RESULTS AND DISCUSSION

Respondents in this study were auditors on the island of Java. Based on the respondent's data, the area that has the highest number of auditors is the Surabaya area, which is almost 45 Public Accounting Firms. This indicates that the respondents in this study are dominated by auditors in the Surabaya area. The number of respondents in this study were 35 respondents. The distribution is done through google forms and questionnaire sheets which are distributed to the Public Accountant Office specifically for the Surabaya area.

The results of the R square test in this study had a value of 0.57% while the Cronbach alpha value for the validity and reliability test was 0.82% with 63 question items. This shows that the questionnaire in this study is reliable. The following table t test results:

Table 1. t Test Results

<i>Model</i>	<i>Unstandardized Coefficients B</i>	<i>t</i>	<i>Sig</i>
<i>(constant)</i>	<i>-12.899</i>	<i>-0.997</i>	<i>0.327</i>
<i>Competence</i>	<i>0.760</i>	<i>3.980</i>	<i>0.000</i>
<i>Independence</i>	<i>0.742</i>	<i>3.731</i>	<i>0.001</i>
<i>Audit fee</i>	<i>0.142</i>	<i>0.709</i>	<i>0.484</i>
<i>Time Budget Pressure</i>	<i>0.234</i>	<i>1.111</i>	<i>0.276</i>
<i>Auditors Ethics</i>	<i>-0.063</i>	<i>-0.321</i>	<i>0.751</i>
<i>Understanding of Information Systems</i>	<i>-0.024</i>	<i>-0.251</i>	<i>0.804</i>

a. Dependent Variable : Audit Quality

Table 1. is used to test H1, H2, H3 and H4 where the Competence (H1) and Independence (H2) variables affect audit quality (hypotheses 1 and 2 are accepted), while audit fees (H3) and Time Budget Pressure (H4) have no effect. on audit quality (hypthesis 3 and 4 are rejected).

Table 2. Interaction Test Result (H5)

<i>Model</i>	<i>Unstandardized Coefficients B</i>	<i>t</i>	<i>Sig</i>
<i>(constant)</i>	<i>8.192</i>	<i>0.088</i>	<i>0.930</i>
<i>Competence-Ethics</i>	<i>-0.003</i>	<i>-0.107</i>	<i>0.915</i>
<i>Competence</i>	<i>0.728</i>	<i>0.482</i>	<i>0.633</i>
<i>Auditor Ethics</i>	<i>0.348</i>	<i>0.233</i>	<i>0.818</i>
<i>Understanding of Information Systems</i>	<i>-0.024</i>	<i>-0.251</i>	<i>0.804</i>

a. Dependent Variable : Audit Quality

The results of table 2. are used to test hypothesis 5 where the interaction of competence, auditor ethics on audit quality is rejected.

Table 3. Interaction Test Result (H6)

<i>Model</i>	<i>Unstandardized Coefficients B</i>	<i>t</i>	<i>Sig</i>
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<i>(constant)</i>	-354.522	-3.434	0.002
<i>Independence-Ethics</i>	-0.160	-3.508	0.001
<i>Independence</i>	10.386	3.691	0.001
<i>Auditor Ethics</i>	6.411	3.841	0.001

a. Dependent Variable : Audit Quality

The results of table 3. are used to test hypothesis 6 where the interaction of independence, auditor ethics on audit quality is accepted.

Table 4. Interaction Test Results (H7)

<i>Model</i>	<i>Unstandardized Coefficients B</i>	<i>t</i>	<i>Sig</i>
<i>(constant)</i>	26.259	0.679	0.502
<i>Time Budget Pressure- Understanding of Information Systems</i>	-0.020	-0.535	0.597
<i>Understanding of Information Systems</i>	0.470	0.561	0.579
<i>Time Budget Pressure</i>	1.650	0.932	0.359

a. Dependent Variable : Audit Quality

The results of table 4. are used to test hypothesis 7 where the interaction of time budget pressure, understanding of information systems on audit quality is rejected.

A. Effect of Competence on Audit Quality (H1)

Improving audit quality requires competence. This means that the auditor must have good personal qualities, appropriate knowledge and expertise in their field. Competence in this study is measured by the auditor's personal quality, general knowledge and special skills, while audit quality is measured by audit compliance with audit standards and increasing audit report quality. The results of statistical tests in this study indicate that the ability of the examiner has a positive effect on the quality of the test, with a significance value of 0.000. This shows that the auditor plays an important role in the activities of the audit process according to professional standards, so that the competence (personal quality, general expertise and special expertise) is the higher the audit quality. This research is in line with (Afoan & Felisisima., 2015) research.

B. Effect of Independence on Audit Quality (H2)

Independence in this study is measured by how the relationship with the client, the implementation of work and independence in the report, while audit quality is measured by the conformity of the examination with audit standards, the quality of the audit report. The results of statistical tests in this study indicate that independence has a positive effect on audit quality with a significance value of 0.001. Where audit quality and professional value depend on auditor independence. If the independence of the auditor is in doubt, users of the audited financial statements will question whether the motives of the public accounting firm in completing their audit tasks can reduce the value of the audit. This research is in line with (Afoan & Felisisima., 2015) research.

C. Effect of Audit Fee on Audit Quality (H3)

The audit fee in this study is measured by indicators of audit risk, the complexity of the services provided, the level of expertise in the client's industry and the fee structure at the Public Accounting Firm, while audit quality is measured by the conformity of the examination with audit standards, and the quality of the audit report. The results of statistical tests in this study indicate that audit fees have no effect on audit quality with a significant level of 0.484. This shows that audit risk, task complexity, expertise have no impact in determining the quality of audits in accordance with standards. It can be interpreted that to achieve quality performance is not influenced by the amount of fees obtained.

The findings in this study are not in line with the research of Kurniasih & Rohman, (2014) which states that a higher fee will improve quality because the fees obtained and the estimated operational costs needed to carry out the audit process will improve the quality of the audit. This implies that rational company managers will not choose high-quality auditors and pay high fees if the company's condition is not good. So it can be concluded that the higher/lower the audit fee charged by the client company for audit services, the less impact on the quality of the resulting audit.

D. Effect of Time Budget Pressure on Audit Quality (H4)

The time budget pressure variable in this study was measured by the attitude of the auditor in using time, the attitude of the auditor in decreasing audit quality, while audit quality was measured by the conformity of the examination with audit standards, and the quality of the audit report. The results of statistical tests in this study indicate that time budget pressure or what is commonly called time budget pressure has no effect on audit quality with a significance value of 0.276. The results of this study are supported by (Utami & Sirajuddin, 2013). This condition requires an auditor to work to complete his audit report in accordance with a predetermined time, this will also have an impact on the auditor will tend to accelerate the process in completing his work and can also reduce the amount of work that should be done according to the audit program because of the time allotted.

The results of this study indicate that the time pressure imposed on the auditor in completing the audit program does not affect the quality of the audit it produces, although time pressure can affect a person's behavior in decision making. Time pressure has no impact on professional attitudes and actions that can reduce the quality of the audit and the audit report it produces.

E. Effect of Interaction between Auditor Competence, Auditor Ethics on Auditor Quality (H5)

Auditor competence variable in this research is measured by personal quality, general knowledge and special knowledge, while auditor ethics variable is measured by auditor's professional responsibility, integrity, and objectivity. The results of statistical tests show that the interaction of competence and auditor ethics has no effect on the quality of the resulting audit with a significant value of 0.915. This shows that competencies related to personal quality, knowledge greatly affect the quality of the audit provided but are not related to auditor ethics in terms of responsibility, integrity and objectivity. So that the ethics of the auditor does not affect the competence of the auditor in improving the quality of the audit report. The results of this study are in line with the research of Alim et al., (2007) and Afoan & Felisisima., (2015). The results of this study are not in line with the research by (Dessler & Gary, 2007) which states that the existence of a code of ethics has a positive impact on the quality of assessments made by professional accountants. In this study, it is not possible to prove that an auditor's ethics based on the principles of a code of ethics are able to strengthen/weaken the relationship between competence and audit quality produced by an auditor.

F. Effect of Interaction between Auditor Independence, Auditor Ethics on Auditor Quality (H6)

Auditor independence in this study is measured by how the relationship with the client, the implementation of work and independence in the report, while ethics is measured by the auditor's professional responsibility, integrity, and objectivity. The results of statistical tests show that the interaction of independence and auditor ethics has a negative effect on auditor quality with a significant value of 0.001. The results of this study are in line with the research of Deis & Giroux, (1992) in Karnisa et al., (2015) which found that auditors and management did not reach an agreement in terms of performance, so this condition would encourage management to force auditors to take actions that are different from the standards included in opinion matters. It can be said that audit quality which is influenced by independence and ethics in carrying out audit duties is closely related to the behavior of the client to the auditor. Where the client really wants the audit results as expected so they tend to treat the auditor as well as possible so this requires the auditor to be independent. It can be said that professional responsibility, integrity and objectivity greatly affect the relationship between the independence of an auditor in improving the quality of his audit.

G. Effect of Interaction between Time Budget Pressure, Understanding of Information Systems on Auditor Quality (H7)

Time budget pressure variable is measured by the auditor's attitude in utilizing audit time and in decreasing audit quality, while the information system understanding variable is measured by the level of use of accounting information systems and information system-based audit techniques. The results of statistical tests show that the interaction of time budget pressure and understanding of information systems has no effect on audit quality with a significance value of 0.597. The results of this study are in line with (Afoan & Felisisima., 2015). Auditors who conduct audits on companies that have information systems with technology will of course need a comprehensive analysis to determine the steps of the audit program, of course this will add to the complexity of the audit and time budget pressure. However, the results in this study indicate that the understanding of information systems does not strengthen/weaken the interaction between time budget pressure and the resulting audit quality. The length of time a person works as an auditor becomes an important part that affects audit quality regardless of understanding the auditor's information system.

IV. CONCLUSION

Conclusion First, Competence has a positive effect on Audit Quality with a significant value of +0.000. This shows that the more competent a person is, the higher the quality in auditing. Independence has a positive effect on audit quality with a significant value of + 0.001. This shows that the more independent, the more quality in auditing. The second conclusion, the Audit Fee has no effect on Audit Quality, a significant value of 0.484. This indicates that the audit fee given for the audit fee does not have an impact or does not motivate the auditor to provide quality in auditing. The third conclusion, Time Budget Pressure has no significant effect on Audit Quality + 0.276. This shows that the time specified in the audit engagement does not make the auditor reduce the quality in auditing the client's financial statements.

The fourth conclusion, the interaction between auditor competence, auditor ethics has no effect on the quality of the auditor, the value is significant - 0.915. This indicates that Auditor Ethics does not strengthen or weaken the relationship between auditor competence and audit quality. The fifth conclusion, the interaction between auditor independence, auditor ethics has a negative effect on the quality of the auditor, with a significant value of - 0.001. This indicates that auditor ethics weakens the relationship between independence and auditor quality. The sixth conclusion, Interaction between Time Budget Pressure, Understanding of Information Systems has no effect on Auditor Quality, significant value - 0,597. This indicates that Understanding Information Systems does not strengthen or weaken the relationship between Time Budget Pressure and audit quality. The limitations of this study are the limited number of respondents because during the pandemic it is difficult to interact directly with respondents, so it is hoped that suggestions for further researchers are to add respondents and interact with respondents through interviews. The next suggestion is to shorten the questionnaire, the limitation in this study is that too many questions are asked (63 questions) making respondents bored in filling out so that further research can shorten/combine question items that have the same definition.

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