



The effect of quality control system on audit quality: Professional skepticism as the moderator variable

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ABSTRACT

The objective of this research is to assess the effect of Quality Control System elements, i.e. relevant ethical terms and independency, on audit quality and to identify the moderating role of professional skepticism on the effect of quality control system on audit quality. The population of this research auditor working in Indonesian Big Ten public accounting firms, from which 252 auditors were selected as the sample. Using PLS-based SEM in SmartPLS, this study finds that relevant ethical terms and independency affect audit quality and that professional skepticism moderates the effect of independency on audit quality, but it does not moderate the effect of relevant ethical terms on audit quality.

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Introduction

Numerous cases of public accounting firm license suspension in Indonesia has highlighted the importance of studies concerning the quality of audit conducted by the firms. Audit quality explains how well misstatements found in financial reporting are detected and reported. Current releases by IAPI and the Finance Professions Supervisory Center of Indonesian ministry of Finance's websites mentioned that seven accounting firms were suspended in 2018. The ministry had to make the ban into effect because the firms did not comply with the applicable auditing standard and public accountant professional standard in their auditing work. Such injunctions are indications that not all public accountant and accounting firm has produced good audit quality. Audit quality is the ability of an auditor to find and reveal possible violations (De Angelo, 1981). Audit quality is considered high in quality if an auditor performs his task in compliance with the applicable standard (Zarefar et al., 2015).

Maintaining audit quality requires quality control systems, which ensure that accountants stay in the right track. The system includes the firms' organizational structure, policy, and procedure; all of which are directed to trust between professional engagement and the public accountant professional standard. In Indonesia, quality control system is regulated by SPM (the Quality Control System) number 1 and SA (the Auditing Standard) number 220. The former mentions that elements of SPM are the responsibility of accounting firm's director on quality, relevant ethical terms, the acceptance and maintenance of relationships with clients and certain engagements, human resource, engagement process, supervision, and documentations. Section 100 of SPM (PSPM number 1) explains that the elements of accounting firm's quality control system are independency, personnel assignment, consultation, supervision, hiring, professional development, promotions, client acceptance and maintenance, and inspection.

Fauji (2014) assessed independency as one of the elements of quality control system that can improve audit quality. His finding confirmed the findings of Alim et al. (2007) and Murti (2017). Ramadhani (2018) used seven SA 220-based quality control elements in her research. She found that only does professional ethic affect audit quality, relevant with the findings of Hasbullah (2014) and Kurnia et al. (2014).

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This research assesses one of the elements regulated in SA 220, i.e. relevant ethical terms, and the one regulated in SPM section 100, i.e. independency. Auditor’s professional skepticism also has an important role in audit quality (Calcetto et al., 1992; Samuelson et al., 2006). Therefore, the researcher added professional skepticism as the moderator of the influence of SPM element on audit quality. Professional skepticism is carefulness materialized into auditor’s behavior of consistently questioning the reliability and validity of audit evidence to reduce audit risk (SA 220).

The object of this study is auditors working in Indonesian Big Ten accounting firms, indicated by number of partners according to the membership directory of IAPI. The sample of this study were selected purposively using non-probability sampling.

Literature Review

Based on the quality, attitude and behavior theory, audit quality can be achieved with the application of quality control systems elements consist of relevant ethical terms and independency. Professional skepticism can be used to strengthen quality control system elements to achieve high-quality audits (Crosby, 1989; Triandis, 1971; SA 220; SPM number 1; SPM section 100)

Relevant Ethical Terms

Relevant ethical terms is one of the elements of quality control system that is able to control audit quality (SA 220 and SPM number 1). Ramadhani (2018) concluded that relevant professional ethics can influence audit quality. If an auditor has complied with professional ethics, the credibility of the financial report audit produced by his firm will be high. Hasbullah (2014) and Kurnia et al. (2014) also mentioned that professional ethics influence audit quality. The ethics include values, norms, and rules used to regulate auditors’ moral behavior. They who do their tasks with ethics upheld are responsible auditors, and they who are responsible with their work will automatically encouraged to carry out their tasks well according to the applicable standard. By so doing, auditor’s performance for quality audit will increase. Based on the review of past researches, this research hypothesizes the following:

H1: Relevant ethical terms positively influence audit quality.

Independency

Independency is one of the elements of quality control system that is able to control audit quality (SPM section 100). Independency is a condition where an auditor is neutral and unbiased in carrying out and reporting his work (Fauji, 2014). Alim et al. (2007) explained how independency affects audit quality. Independency makes an auditor confident in handling dilemmatic situations and overcoming client’s pressure for actual audit statements. Murti et al (2017) found that auditor’s independency affects audit quality. Auditors with independency cannot be intimidated by anyone; instead, they make decisions based on objective considerations. Thus, statements that they produce concerning financial statements are relevant with the real conditions, and the audits are high in quality. Fauji (2014) concluded similarly that independency affects audit quality. Therefore, this study hypothesizes the following:

H2: Independency positively influences audit quality.

Professional Skepticism

Malik (2018) revealed that professional skepticism can become a determining factor for professional audit task completion that reduces material fraud consequences. Professional skepticism as a moderator variable is proven able to improve audit quality since such attitude makes auditors more careful and professional, and audit risk can be minimized. Parastika (2017) also concluded that skepticism as a moderator variable can increase auditors’ experience and decrease senior’s pressures to achieve auditing accuracy and correct judgment. Correct decisions help auditors run the procedures and standards, so the audit results are high in quality. This result confirms the study of Herdiansyah et al. (2017) and Putra et al. (2016).

Departing from the explanations above, this research hypothesizes the following:

H3: Professional skepticism moderates the effect of relevant professional ethical terms on audit quality.

H4: Professional skepticism moderates the effect of independency on audit quality.

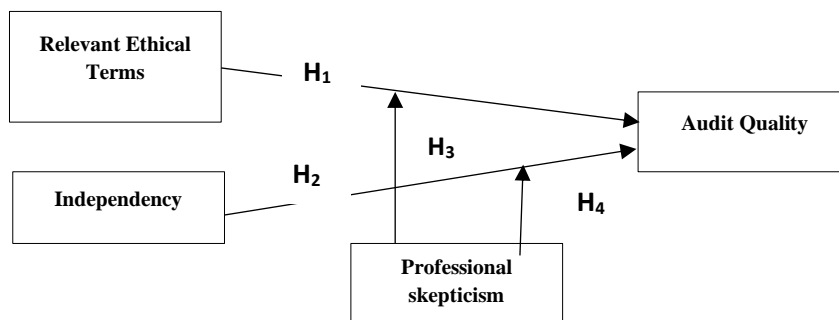


Figure 1: Research Model

Research and Methodology

The population of this study is auditors working in Indonesian Big Ten accounting firms, indicated by number of partners according to the membership directory of IAPI in 2018. The sample was selected using purposive sampling technique of non-probability method. The number of samples of auditors tested on this research as much as the total number of partners held in each Big 10 accounting firms according to www.iapi.or.id which is a number of 252 partners. The number of auditors used as samples in this study a number of 252 auditors. The data were harvested from questionnaires distributed to the research object.

Relevant ethical terms are the obligations of accounting firms to ensure the application of related policies and procedures in relation with professional ethics and independency and to avoid closeness. Indicators and questions to be used to measure this variable is adapted from SPM number 1, as used by Fauji (2014) and Ramadhani (2018). The indicators are professional ethical policies, independency, closeness, and engagement partner rotation.

Independency is auditor's attitude of conforming to professional ethics of being neutral, unbiased, not having any conflict of interest in his work. The indicators of independency were adapted from the researches of Alim et al. (2007), Tjun et al. (2012) and Aflaha (2018); they are independent attitude, standardized conduct, pressure handling, and conflict-of-interest handling.

Audit quality is the possibility of an auditor to find and report any fraud in an organization's accounting system (De Angelo, 1981). The indicators used to measure this variable were adapted from Hapsari (2007), Wardhani (2014), and Ramadhani (2018); they are ability to and reveal misstatements, audit planning, audit process, audit process documentation, audit result's accuracy and objectiveness, and carefulness principles.

Professional skepticism is auditor's obligations of being aware of any possible fraud risk during an assignment period (Tuanakotta, 2014). The indicators of this variable are adopted from hurt (2010); they are questioning thoughts, assessment, knowledge seeking, inter-personal understanding, dignity, and autonomy.

Each variable is measured using a Likert scale from 1 to 7 with the following meanings (1) Strongly Disagree (STS), (2) Disagree (TS), (3) Little bit Disagree (ATS), (4) Neutral (N), (5) Little bit Agree (AS), (6) Agree (S), and (7) Strongly Agree (SSS).

Data Analysis Technique

Data analysis includes validity and reliability test. Validity test consist of Convergent Validity, Discriminant Validity. The parameters are every number of outer loading in each indicator must be more than 0.7 (Fornell et al., 1981). Reliability test consist of composite reliability, cronbach alpha and AVE (Average Variance Extracted). The construct is considered reliable if the value of composite reliability or Cronbach alpha value above 0.70. In addition, to assess the reliability of a construction, the AVE value must be greater than 0.5.

The hypothesis will be analysed using Partial Least Squares-based SEM, performed in SmartPLS version 2.0 M3.

Results and Discussion

The data of this study were gathered from January 27 to February 25, 2020. The questionnaires are in soft files, distributed through emails and Google Forms link to auditors working in the Big Ten accounting forms. The details of the number of samples, returned questionnaires, and usable questionnaires are as follows.

Table 1: Questionnaire Distribution and Return Rate

No.	Item	Number of Questionnaires	Percentage
1.	Questionnaires returned via email	44	17,5%
2.	Questionnaires returned via <i>Google Forms</i> link	208	82,6%
3.	Uncompleted questionnaires	(32)	(12,7%)
4.	Processed questionnaires	220	87,3%

Outer Model Test

Convergent validity is used to measure the validity of question items-latent variable (construct) relationship. Its measurement is based on Fornell et al. (1981), in which all factor loadings must be over 0.70. The factor loadings of the indicators of Professional Ethical Terms (KE), Independency (I), Professional Skepticism (SP), and audit Quality (KA) are found of above 0.70. This shows that the indicators are valid. Discriminant validity test was conducted to prove that measures in different constructs are not highly correlates (Jogiyanto, 2014). Based on the cross-loading values, all indicators comprising the latent variables (constructs) in this study have fulfilled the discriminant validity standard because their loading factors are the highest for the variables that they form, not for other variables. Therefore, all indicators in each variable has fulfilled the discriminant validity requirements.

The reliability test in this research uses two methods; they are composite reliability and Cronbach’s alpha. The AVE values of the four constructs is higher than 0.5. Besides, the composite reliability and the Cronbach’s alpha values are higher than 0.70. thus, the constructs have good reliabilities.

Inner Model Test

The inner, or structural, model test is conducted to see the relations between research constructs. The test is conducted by observing the R², which indicates how far a dependent variable is affected by the dependent variables. The R² of Professional Ethical Terms (KE), Independency (I), and Professional Skepticism (PS), which is the moderator, is 54.58%. hence, the remaining 45.42% is affected by variables not included in this research.

Research Result Discussion

Table 2:Hypothesis Testing Results

	T Statistics	p-value
KE -> KA	4.941	0.000
I -> KA	4.410	0.000
KE * SP -> KA	0.798	0.426
I * SP -> KA	2.360	0.019

Source: Data processing in SmartPLS, 2020

The Effect of Relevant Ethical Terms on Audit Quality

The first hypothesis of this research is that professional ethical terms positively influence audit quality. The result of the hypothesis testing is that its t statistics is 4.941, which is higher than the t table of 1.64 and the p value of 0.000. Since the p value is lower than 0.005, H₀ is rejected, and H₁ is accepted. Thus, professional ethical terms positively influence audit quality.

The result shows that auditors working in the Big Ten accounting firms has carried out policies concerning professional ethics. The policies are compliance with professional ethical terms, written confirmation on accounting firm personnel’s independency, and avoidance form closeness (SPM number 1, 2013). The professional ethical terms were made to regulate relationship between auditors and their colleagues, superiors, audit objects, and surrounding communities. Auditors complying with applicable ethics are required to improve their performance according to the standardized code of ethics and to produce quality audit. The result of this hypothesis testing supports the theory of quality in that high audit quality will be achievable if elements of quality control system, i.e. ethical terms, are well implemented. The ethical terms serve as a standard for good behavior and inappropriate behavior avoidance. Auditors who use the ethical standard during their assignments will be encouraged to be responsible and to well performed. This finding confirms the results of Ramadhani (2018), Hasbullah et al. (2014), Kurnia et al. (2014), Plufgrath (2007), Alim et al. (2007), Zarefar et al. (2016), Abdulkareem (2019), and Tsui (1996).

The Effect of Independency on Audit Quality

The second hypothesis of this research is that independency positively influences audit quality. The hypothesis testing resulted in the t statistics of 4.410, which is higher than the t table of 1.64 and p value of 0.000. Since the p value is lower than 0.05, H₀ is rejected, and H₂ is accepted. Therefore, independency directly and positively influences audit quality. Hence, auditors working in the Big Ten accounting firms has implemented policies concerning independency according to the regulations as stipulated by the ethics of public accountants. SPM section 100 (PSPM number 1) states that independency is one of the elements of quality control system that is able to control audit quality. This finding supports the theory of quality, in which audit quality is achievable through the well implementation of quality control system, i.e. independency. Independency makes auditors neutral, unbiased, and able to handle pressures due to conflict of interests. It makes them strong in carrying out the standardized audit procedures, so that they are not affected by conflicts of interest in producing high-quality audits. Therefore, independent attitude of auditors will result in unquestionable audit results. This finding supports the results of Murti et al. (2017), Alim et al. (2007), Fauji (2014), Bell et al. (2015), Haeridistia et al. (2019), Halim et al. (2014), Rahmina et al. (2014), Sarwoko et al. (2014), Daniels et al. (2011), and Patrick et al. (2017).

The Effect of Professional Skepticism on the Relationship of Relevant Professional Ethical Terms, Independency and Audit Quality.

The third hypothesis of this study is that professional skepticism moderates the effect of professional ethical terms on audit quality. The hypothesis testing found that the t statistics of professional skepticism and professional ethical terms on audit quality is 0.798, which is lower than t table of 1.64 and p value of 0.426. Since the p value is higher than 0.05, H₀ is accepted, and H₃ is rejected. Therefore, professional skepticism does not moderate the effect of professional ethical terms on audit quality. This finding deviates from the theory of behavioral attitude. According to this theory, auditors will uphold professional skepticism attitude because they

consider the consequences of their tasks. Skeptical auditors tend to meet their professional standard, i.e. complying with the applicable professional ethics for quality audits. This study finds that auditors working in the Big Ten accounting firms tend to obey the applicable professional ethical terms to improve their audit quality without the influence of professional skepticism. This is because auditors working in the Big Ten accounting firms were trained and required to meet the applicable ethical standard to improve the quality of their audit without the interference of professional skepticism. This is relevant with the findings of Nurmalitasry et al. (2014) and Kusnadi et al. (2019).

The fourth hypothesis of this study is that professional skepticism moderates the effect of independency on audit quality. The hypothesis testing found the t statistics of 2.360, which is higher than the t table of 1.64 and p value of 0.019. since the p value is lower or equal to 0.05, H0 is rejected, and H4 is accepted. Hence, professional skepticism moderates the effect of independency on audit quality. The more independent auditors are, the more they improve their ability to detect frauds for higher audit quality with the support of their professional skepticism. This finding is relevant with the theory of behavioral attitude. According to this theory, auditors will uphold professional skepticism attitude because they consider the consequences of their work. Skeptical auditors tend to carry out the applicable system standard, in this case running the quality control system element, i.e. independency, for quality audits.

The presence of professional skepticism proves that auditors empower their independency to improve their audit quality. The more independent auditors are, the higher their audit quality, particularly if they have higher skeptical attitudes. This means that professional skepticism serves as a foundation that encourages auditors to be more independent so that they can produce high quality audits. This is relevant with the results of Rahayuningsuh et al. (2019), Salsabil (2020), and Rifoaffa et al. (2020).

Conclusions

This study aims to assess and prove the effect of quality control system elements, i.e. relevant ethical terms and independency, on audit quality and the moderation of professional skepticism in the effect of quality control system elements on audit quality. This research finds that audit quality is influenced by elements of quality control system based on SA 220 and SPM section 100, i.e. professional ethical terms and independency. This indicates that the appropriate auditor in carrying out the provision of professional ethics in performing its work will be encouraged to be responsible and to contribute to good performance for the quality of the audit. Independence is an absolute condition that auditors must have in collecting information to make decisions regarding audit results. The audit decision if not based on independence then the resulting opinion will tend to be easily affected by the relationship with the client. An independent attitude of the auditor will result a high quality audit. Furthermore, the relationship between independency and audit quality is strengthened by professional skepticism. This means that professional skepticism is a foundation for auditors to be more independent so that they are able to produce higher quality audits. Nevertheless, this study fails to prove that the relationship between professional ethical terms and audit quality is moderated by professional skepticism. This is suspected because the auditors of KAP Big 10 are trained and required to follow the ethical standards that have been applied in order to improve the quality of their audit, without the interference of professional elements of skepticism.

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