

Audit Quality in Indonesia

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Abstract: The profession of public accountant is required to give an assurance to users that the information in financial statement which is reported by management is reliable. But the backgrounds in this study is an existence of phenomenon which indicate the wrongdoing that conducted by the public accountant about audit standard in the form of dysfunctional audit behavior that impact on the low audit quality. This study conducted on 183 Public Accounting Firms in Indonesia using descriptive-verbatim and analyzed uses Structure Equation Models. The result indicate that time budget pressure, locus of control, professional commitment affected to dysfunctional audit behavior, and audit dysfunctional behavior affected on audit quality.

Keywords: *time budget pressure, locus of control, professional commitment, dysfunctional audit behavior, audit quality*

I. INTRODUCTION

Trust of the financial statement users to public accountant depend on the audit quality that produced (Sultani, 207:59). The audit quality can be achieved if the auditors apply the audit standards, independence, obeys the law and complies to professional code of ethics (Soltani, 2007:446). Audit quality according to Cook and Kelley (1991) is the degree that auditor able to conduct an audit professionally in accordance with the established standards. Standards that applied in Indonesia revealed by Sukrisno Agus (2012 : 10) that is the audit which is conducted independence Public Accountant Firms must be implemented base on the Public Accountant Professional Standards or The Guidelines for Small Business Entities, regard The Indonesian Accounting Code of Conduct, Accountant Profession Code of Ethics and Quality Control Standards.

The phenomenon that occurs which there are still many cases of wrong-doing committed by Public Accountant and Public Accounting Firms in Indonesia as of central Bank arrange the black list of Public Accounting Firms which is not professional to carry out their function as an external auditor (PR Bank Indonesia, 2010).

The black list used as a reference by the bank to select Public Accounting Firms that will conduct audit (Difi A. Johansyah, 2010). Furthermore, the Indonesian Ministry of Finance has issued a press release that containing a various wrong-doing which is conducted by public accountant in Indonesia. During 2010 until 2011 there are 37 Public Accounting Firms conduct some wrong-doing about audit standards. There is 19 audit standards is failed to comply with a total of 161 wrong-doing.

Based on the phenomenon which related with license suspension sanctions Public Accounting Firms and Public Accountant by the government and the number of wrongdoing against audit standards conducted by Public Accounting Firms and Public Accountant in Indonesia, indicate that the quality of audit in Indonesia is still not optimal. The quality audit can be achieved if the auditor perform professionally under applying the audit standards, independence, complies to law and professional code of ethics and implement quality control standards (Soltani, 2007:446; Sukrisno Agoes, 2012:10).

Furthermore, in 2011, World Bank cooperation with International Monetary Fund (IMF) to release Report on The Observance of Standar and Codes (ROSC). The ROSC Accounting and Auditing focused on implementation of accounting standards and audit in several organization, as well as the framework of institutional that support the entity financial reporting system. ROSC revealed that public accounting firms in Indonesia is only a small portion that indicates compliance with audit standards (ROSC, 2011). The findings are disclosed in The Report on The Observance of Standards and Codes (ROSC) that there are some compliance gaps in the implementation of audit and deficient implementation of auditing procedures performed.

The personal quality will be reflected in his professional behavior, where is the behavior of professional public accountant is one of them manifested in the form of avoiding the behavior of audit distortion (Kelley and Margheim, 1990). Luthan (2011:126) reveal that personality is the way of human knows themselves with what is in them and the human ability to influence, and interact with others. Individual characteristics are the factors that related uniquely or characteristic which distinguish someone from others (Robbin dan Judge, 2008). The personality attached to the behavior of individual auditors include locus of control and professional commitment (Robbins and Judge, 2008:138).

In implementation of audit assignment in every Public Accounting Firms is required to conduct a planning time budget in auditing activities. This is accordance with number one of field works standards that the audit should be planned as well as and if using the assistant should be supervised properly (SPAP, 2011). However, based on the World Bank report through ROSC indicate that audit planning is one of trouble which is occur in Indonesia. The Auditors in Indonesia who does not indicate the importance of proper audit planning and often conduct audit without improving an appropriate audit plan. This case is related with time budget framing, which is time budget berkaitan dalam penyusunan

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time budget, is needed to determine audit fees and measure the effectiveness of auditor performance (Waggoner dan Cashell, 1991). A tightly *time budget* give an effect on audit program as an effect of imbalance between available of audit assignment time and time required to completion of the audit program (Kelley dan Margheim, 1990).

Based on the problem explanation and linkage of the concept, then it can be said that audit quality is the main goal of any engagement done by public accounting firms. The audit quality have not yet optimal this case is the implication of dysfunctional audit behavior, meanwhile the dysfunctional audit behavior can be influenced by time budget pressure problems. The other factors which influence dysfunctional auditor is their personality those are locus of control and professional commitment.

II. TIME BUDGET PRESSURE

In the competitive audit service market as it is today, to operate effectively and efficiently, the public accounting firms is required to collect sufficient competent evidence in compliance with professional standards and efficiency through audit cost control (Arens, *et al.*, 2012). Time budget used to motivate the staff to work efficiently and effectively and for performance evaluation. Auditors are required to conduct cost and time efficiency in implementing audits. Because most of the audit cost influenced by audit times, so that to improve efficiency the Public Accounting Firms is often to set a time budget strictly (McNair, 1991).

Some of the definitions can be concluded that time budget pressure is a problem felt by auditors due to time constrain and demands to complete the audit effectively within the specified time. Furthermore, the auditors get pressure on the decreasing performance assessment if it can not complete the audit time.

Otley & Pierce (1996) revealed that auditors become unprofessional if they are on time budget pressure and conduct the dysfunctional behavior. In addition, it is very potential to decrease the performance of auditors (Coram, *et al.*, 2004; Liyangarachchi, 2007; Gundry, 2008). Study conducted in America by Kelly and Margheim (1990) conducting a survey of 85 staff and auditor senior show that auditor believe that budget attainability is very difficult to achieve and leads to reduction in audit quality. Similar result were also conducted by Coram *et al.*, (2003) in Australia which is 80% respondent reveal that time budget pressure is a factor that causes them to conduct dysfunctional audit behavior. The same result also happened in England by Otley and Pierce (1996), then Pierce and Sweeney (2004) in New Zealand.

III. LOCUS OF CONTROL

Locus of control is a concept developed by Julian Rotter (1966) and has been used extensively in research on dysfunctional behavior in an auditing environment. Craft dan Margaret (2002:48) revealed the definition "*locus of control is the degree to which people think they can control the consequential events in their lives*".

Based on the definitions can be concluded that individual locus of control reflected a level of awareness about the behaviors or actions that conducted can affect achievement or failure. The individu who have an internal locus of control tend to believe that the achievement in their lives is under their control. Meanwhile the individu who has an external locus of control is an achievement in their lives boyeond their control. So that, the individu who has an internal *locus of control* with external will have powerful influences and different actions in their lives when faced identical situations.

The result of Donnelly, *et al.* (2003) indicate that the auditor with an external *locus of control* tend to accept dysfunctional audit behavior. The result from Irawati *et al.*, (2005) with the auditor who works in Public Accounting Firms in Jakarta as their respondents confirm the result of Donnelly, *et al.* (2005). Similar with the result by Donnelly, *et al.*, (2003) and Irawati, *et al.* (2005), the result Shapeero, *et al.*, (2003) indicate the auditor with external locus of control has higher intention to conduct the dysfunctional audit behavior than the auditor who has an internal locus of control.

IV. PROFESSIONAL COMMITMENT

Potter *et al.*, (1974) cited Halil Paino *et al.*, (2010:53) revealed that to measure the professional commitment can use a measurement of organizational commitment, which is organizational commitment and professional commitment represents the form of individual acceptance of organizations and professions.

Similiarly, the definition that expressed by Donnelly *et al.* (2005) professional commitment defined that a person as part of company that try to achieve goal of company. In line with that expressed by Aranya dan Ferris, (1984) which reveal that a professional commitment as a relative strengthness of the indentification and individual involvement of a profession. Meanwhile, definition of professional commitment according to Luthan (2011:147) revealed that professional commitment indicate an attitudes of employee's loyalty to their organization by an ongoing process which is they try to focus on the achievement and prosperity for organization.

Based on the definitions, can be concluded that professional commitment is an individual loyalty attitude to obtain an achievement and the company objectives as part of their. (Mathis & Jackson, 2008:70; Schermerhorn *et al.*, 2010:72; Luthan, 2011:147)

Professional commitment also has three component (Allen and Meyer, 1993) those are affective commitment, continuance commitment, and normative commitment.

V. DYSFUNCTIONAL AUDIT BEHAVIOR

Dysfunctional audit behavior in this case is the auditor attitude that deviate from auditing standards in implemation of audit assignment (Kelley and Margheim, 1990). According to Herrbach (2001) expressed the definition of dysfunctional audit behavior "*Dysfunctional Behaviour is the poor execution of an audit procedure that reduce the level of evidence gathered for the audit, so that the collected evidence is unrealible, false or inadequate quantitatively or qualitative*"

Furthermore Paino, *et al.* (2010) expressed that dysfunctional audit behavior has good influence directly or indirectly on audit quality. *“Dysfunctional Audit behaviour can, in turn, have both direct and indirect impact on audit quality. Behaviour that directly affects audit quality include premature signing-off of audit steps without completion of the procedure. A second, behaviour that indirect is under reporting of the actual time or spesific audit task”*

Under the reference to understanding that dysfunctional audit behavior is the behavior of auditors that deviates from audit standards where the implementation of audit procedure on audit program is not optimal till the evidence collected during audit implementation is unreliable, false or inadequate on quality or quantity.

VI. RESEARCH METHODS

The research method used in this study is survey approach. The population in this research is Public Accounting Firms in Indonesia as many as 393 Public Accounting Firms. The analysis unit in this study is Public Accounting Firms, while the respondents are the auditor who works at Public Accounting Firms involve manager and partner. Hypothesis testing in this study using Structural Equation Model (SEM).

VII. HYPOTHESIS

Hypothesis testing using *t*-test. The proposed hypothesis are :

H₁ : Time budget pressure has a positive influenced on dysfunctional audit behavior

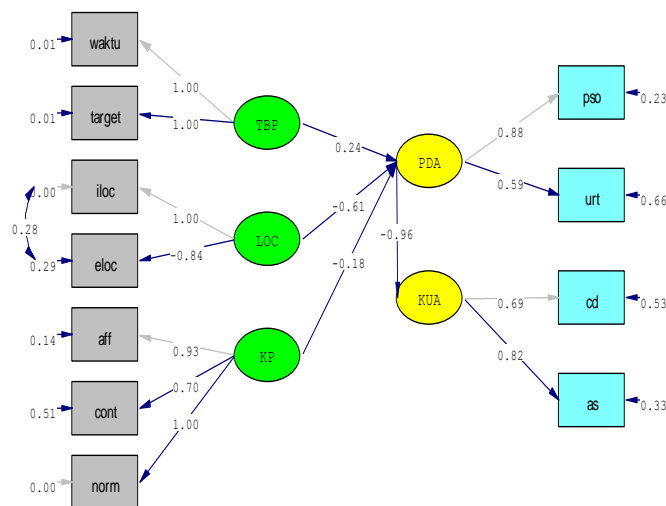
H₂ : *Locus of control* has a negative influenced on dysfunctional audit behavior

H₃ : professional commitment has a negative influence on dysfunctional audit behavior

H₄ : dysfunctional audit behavior has a negative influenced on audit quality

VIII. RESULT

Structural Model



Chi-Square=33.70, df=38, P-value=0.66851, RMSEA=0.000

TABLE I
CONCLUSION STRUCTURAL MODEL COEFFICIENT RESULTS AND RESEARCH HYPOTHESIS

Hypothesis	Path	Coefficient	t _{value} *	Conclusion
1	X ₁ → Y	0,25	3,98	Significant (hypothesis 1 is accept)
2	X ₂ → Y	-0,59	- 7,67	Significant (hypothesis 2 is accept)

Hypo	Path	Coef	t _{value} *	Conclusion
3	X ₃ → Y	-0,18	-4,20	Significant (hypothesis 3 is accept)
4	Y → Z	-0,96	-11,17	Significant (hypothesis 4 is accept)

Furthermore the influence of each latent variable directly (standardize direct effect) or indirect effect (standardize indirect effect) as follows :

TABEL II
DIRECT EFFECT AND INDERECT EFFECT

Variables	Direct effect	Indirect effect
X ₁ → Y	0,25	
X ₂ → Y	-0,59	
X ₃ → Y	-0,18	
Y → Z	-0,96	
X ₁ → Z		-0,24
X ₂ → Z		0,57
X ₃ → Z		0,17

The influence of Time Budget Pressure on Dysfunctional Audit Behavior

Path. Coeff	t _{value}	t _{critical}	Ho	Ha
0,25	3,98	1,96	Refused	Accepted

Base on the table can be seen the t_{value} time budget pressure variables (3,98) more than t_{critical} (1,96). Because t_{value} more than t_{critical}, so that on the level of error 5% decided to refused Ho so that Ha is accepted. Base on the test can be concluded that time budget pressure is positive influenced on dysfunctional audit behavior in Public Accounting Firms. Time budget pressure has positive influenced on dysfunctional audit behavior, the meaning that the lower time budget pressure perceived auditors at the time of the audit assignment so that will reduce the dysfunctional audit behavior conducted in the auditing, otherwise the higher time budget pressure felt by auditors while performing the audit task so that dysfunctional audit behavior that conducted by auditor in the implementation of audit will be higher. The amount of time budget pressure influence on dysfunctional audit behavior amount of 0,25. This case has a meaning that a raising in time budget pressure of 1 standard deviation will effected an raising

in dysfunctional audit behavior amount of 0,25 standard deviation.

The Influence *Locus of Control* on Dysfunctional Audit Behavior

Path.Coeff	t_{value}	$t_{critical}$	Ho	Ha
-0,59	-7,67	1,96	Refused	Accepted

Base on table 4.25 can be seen t_{value} *locus of control* variable (-7,67) more than $t_{critical}$ (1,96). Because t_{value} more than $t_{critical}$, so that on the level of errors 5% decided to refuse Ho so that Ha accepted. Base on the testing results can be concluded that *locus of control* has a negative influenced on dysfunctional audit behavior in Public Accounting Firms. *Locus of control* has a negative influence on dysfunctional audit behavior, it meaning that if getting higher locus of control is indicated by the strong internal locus of control owned by the auditors so that it will decrease the dysfunctional audit behavior that will be performed by the auditor. Otherwise, getting lower *locus of control* that indicates the strong external *locus of control* that owned by the auditor so that the dysfunctional auditor behavior will be higher. The contribution *locus of control* on dysfunctional audit behavior is amount -0,59, its mean in everu increasing *locus of control* amount standard deviation will effected in decreasing the dysfunctional audit behavior about 0,59 standard deviation.

The Influence of Professional Commitment on Dysfunctional Audit Behavior

Path.Coeff	t_{value}	$t_{critical}$	Ho	Ha
-0,18	-4,20	1,96	Refused	Accepted

Base on table 4.26 can be seen t_{value} commitment professional variable (-4,20) more than $t_{critical}$ (1,96). Because t_{value} more than $t_{critical}$, so that the level of error 5% decided to refuse Ho so Ha accepted. Base on the testing can eb concluded that professional commitment has a negative influenced on dysfunctional audit behavior in Public Accounting Firms. Professional commitment has a positive influenced on dysfunctional audit behavior, its mean the professional commitment on audit prefession that owned will be decrease the dysfunctional audit behaviorthat conducted by auditors in audit implementation, and otherwise getting lower professional commitment which is owned by auditor on their professions so thatdysfunctional audit behavior will be often to performed by auditor in audit assignment The amount contribution of professional commitment on dysfunctional audit behavior is -0,18. Its mean that in every raising professional commitment amount of 1 deviation standard will be effected decreasing on dysfunctional audit behavior about 0,18 deviation standard.

The influence of Dysfunctional Audit Behavior on Audit Quality

Path.Coeff	t_{value}	$t_{critical}$	Ho	Ha
-0,96	-11,17	1,96	Refused	Accepted

Base on the table can be seen t_{value} dysfunctional audit behavior variable (-11,17) more than $t_{critical}$ (1,96). Because t_{value} more than $t_{critical}$, so that in the level og error 5% decided to refused Ho and Ha accepted. SO that, base on the testing result can be concluded that dysfunctional audit behavior has a negative influenced on audit quality in Public Accounting Firms. Dysfunctional audit behavior has a negative influenced on audit quality, that is, more often the dysfunctional audit behavior is conducted by auditor in audit assignment will be decrease the level of audit quality, otherwise if the dysfunctional audit behavior conducted rarely by the auditors so that will be increase the level of audit quality. The amount contribution of dysfunctional audit behavior on audit quality is -0,96. Its mean that in every raising dysfunctional audit behavior amount 1 deviation standard will be effected decreasing an audit quality about 0,96 deviation standard.

IX. CONCLUSION

Based on the phenomenon, problem identification, hypothesis, and analysis of research results that have been discussed, the author draw the conclusion as follows :

- 1) *Time budget pressure* is influenced on dysfunctional audit behavior. The problems are still low compliance with audit standards and weak implementation of audit procedures that not conducted optimally because
 - a) *Time budget* that provided on audit planning is strict
 - b) *The strict Time budget* should be achieved as a benchmark to performing measurement
- 2) *Locus of control* is influenced on dysfunctional audit behavior. The problems are still low compliance with audit standards and weak implementation of audit procedures that not conducted optimally because
 - a) Have not yet optimal the eefort that conduce to obtain the information realted adequate audit evidence.
 - b) Stress that felt by auditor in audit implementation become a burden to complete the audit assignment
 - c) Auditor has not fully show the skepticism in the implementation of audit.
- 3) Professional commitment is influenced on dysfunctional audit behavior. The problems are still low compliance with audit standards and weak implementation of audit procedures that not conducted optimally because
 - a) Still low tendency and desire as audit profession
 - b) There is an auditor's desire to switch to another profession
 - c) The lack of integrity in the audit profession
- 4) Dysfunctional audit behavior is influenced on audit quality. Have not yet optimal the audit quality indicated by the low compliance with the established standard because
 - a) A review of the previous audit was not done.
 - b) The documentation have not yet accurate in providing audit evidence as basis for giving an opinion
 - c) Not fully reporting the actual working hours used in audit assignment

X. SUGGESTION

These are some operational suggestions that can be proposed that related with dysfunctional audit behavior and audit quality

- 1) In improving audit quality, Public Accounting Firms should try to minimize dysfunctional audit behavior through
 - a) The focus on the importance of the review previous audit implementation as basis for improving the audit implementation.
 - b) Improving understanding about the issues and how to documenting in audit so that it can be minimize false documenting when providing audit evidence to give an opinion.
 - c) Maximizing continuous training program to improve competence, in addition to obtain benefit information in improvement audit quality.
 - d) *underreporting time* can be suppressed with conducting supervision and the optimal supervision

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