

## PANDEMIC COVID-19 AND AUDIT QUALITY OF PUBLIC ACCOUNTANT FIRM IN EAST JAKARTA

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### **Abstract**

The public accounting profession is responsible for improving the reliability of the company's financial statements so that the public can obtain reliable financial information as a basis for decision-making. The pandemic affected most of the business processes carried out by public accounting firms, so internal management had to reconsider the assignment of auditors during a pandemic situation. This study analyzes independence, competence, and audit risk on audit quality. Respondents in this study were auditors who worked at a Public Accounting Firm in East Jakarta. The number of auditors who became the sample of this study was 250 respondents from public accounting firm auditors who were taken at the end of 2020. The method used in this study was multiple linear regression analysis with SPSS software. The results of the study found that competence had a significant effect on audit quality during the pandemic. Auditors need to add additional knowledge by participating in professional training and courses so that their competence will continue to develop, especially during a pandemic.

**Keywords:** Audit Quality, Competence, Risk Audit, Independence, Pandemic

### **Introduction**

One of the public accounting services is to provide accurate and reliable information for user decisions (DeFond & Zhang, 2014). The public accounting profession is a profession of public trust, in which the public expects a free and impartial assessment of the information presented by company management in financial reports (Abdillah, Mardijuwono, & Habiburrochman, 2019; Ardelean, 2013). Financial reports that a public accountant has audited are more reliable than unaudited financial reports (Huguet & Gandía, 2016).

Public accountants are professional accountants who sell their services to the public, especially in auditing financial reports prepared by their clients and selling services like tax consulting, management consulting, accounting system preparation, and financial reporting (Muratovski, 2015; Paisey & Paisey, 2020). Professionalism as a public accountant in carrying out his audit duties refers to the Indonesian Association of Public Accountants (Afandi, Pagalung, & Tawakkal, 2020; Rahmina & Agoes, 2014). Meanwhile, fieldwork standards and reporting standards, where the general standard is a reflection of personal qualities that an auditor must possess, requires the auditor to have sufficient technical expertise and training in carrying out audit procedures (Kartal, İbiş, & Çatıkkaş, 2018; Knechel, 2013).

Whereas the fieldwork standards and reporting standards govern the auditors in terms of data collection and other activities carried out during the audit and require the auditor to prepare a report on the audited financial statements as a whole (Liu & Lin, 2012; Turetken, Jethefer, & Ozkan, 2019). Public accountants or independent auditors in their task of auditing client companies have a strategic position as a third party in the client company environment, namely when the public accountant carries out the duties and responsibilities of management to audit the financial statements of the companies they manage (Du, Yin, & Hou, 2018; Wong, 2018; Yan & Xie, 2016).

There are differences in interests between management and users of financial statements (Mohamed & Handley-Schachler, 2015). In this case, management wants its performance to always look good in external parties' eyes, especially the owner (Donaldson & Walsh, 2015). However, on the other hand, the owner wants the auditor to report on the actual situation in the company (Heyrani, Banimahd, & Roudposhti, 2016). The rise of financial scandals that have occurred both at home and abroad has significantly impacted public confidence in the public accounting profession (Kyriacou, 2016). Furthermore, the big question in society is why precisely all of these cases involve the public accountant profession, which should be an independent third party that guarantees a financial report's relevance and reliability (Cao, Li, & Zhang, 2015; Paisey & Paisey, 2020).

Meanwhile, the auditor must maintain audit quality in the current situation and obtain sufficient appropriate audit evidence to support the audit opinion. The auditor's expected response is to modify the procedures for gathering audit evidence, revise the process for identifying and assessing the risk of material assessment errors, and change the planned audit procedures or perform alternative procedures or further audit procedures as appropriate (Aghazadeh & Hoang, 2020; Cao et al., 2015; DeFond & Zhang, 2014).

Professional skepticism because the tendency for material misstatement, whether caused by errors or fraud, is more prone to occur during periods of economic disruption (Bjørnskov, 2016; Nolder & Kadous, 2018). Auditors must also understand several economic policy packages, regulations, and non-routine transactions during this period (Aburous, 2019). More emphasis should be placed on the auditor's emphasis on quality control policies and procedures regarding the engagement team's engagement and supervision so that audit risk can be addressed at an acceptable level, a level lower than the absolute level (DeFond & Zhang, 2014; Zhu & Zheng, 2020).

The Covid-19 pandemic has impacted several changes in the auditor's work mechanism where the auditor cannot carry out an audit directly so that the auditor conducts a remote audit. The implementation of audits with remote audits has the same procedures as audit procedures in general, but the difference lies only in face-to-face meetings. In auditing during the pandemic, auditors do more of their audits using technology to minimize face-to-face meetings.

Several things are essential to support audit performance and quality during the Covid 19 pandemic. For example, obtaining sufficient and appropriate audit evidence emphasizes the auditor's responsibility to obtain sufficient and appropriate audit evidence before issuing an audit report. Due to health considerations, access restrictions on travel access and the limited availability of personnel can interfere with the auditor's ability to obtain sufficient appropriate audit evidence.

Xiao, Geng, and Yuan (2020) examine the relationship between audit effort and audit quality from the audit and audit results. Adekoya, Oboh, and Oyewumi (2020) discuss accountants' perceptions of personal factors influencing auditors' ethical behavior in Nigeria. Goddard (2020) develops an understanding of accounting and accountability practices and perceptions in non-governmental organizations operating in Africa. Kartal et al. (2018) analyzed the audit committee's adequacy in the Turkish banking sector. Du et al. (2018) examine whether education as an essential component of auditors is associated with financial statement errors and investigate the moderating effect of professional experience.

Barrainkua and Espinosa-Pike (2018) analyze the auditor's commitment to professionalism through public interest and independence enforcement. Yan and Xie (2016) empirically examined the effect of auditor work stress on audit quality. Herda and Martin (2016) examined the influence of commitment and professional experience on auditor acceptance in accounting firms. Cao et al. (2015) investigated changes in China's audit strategy and then examined whether auditors implemented risk-based audits to evaluate corporate

governance before distributing audit resources. Wang and Dou (2015) examined the effect of transforming public accounting firms' organizational form on audit quality.

This study examines the effect of independence, competence, and audit risk on audit quality during pandemic covid-19. This research contributes, first to provide an overview of the factors that influence audit quality. Second, input and evaluation for the public accounting firm. Third, references for further research relating to independence, competence, audit risk, and audit quality.

## **Literature Review**

The Covid-19 pandemic has impacted several changes in the auditor's work mechanism where the auditor cannot carry out an audit directly so that the auditor conducts a remote audit. The implementation of audits with remote audits has the same procedures as audit procedures in general, but the difference lies only in face-to-face meetings. In auditing during the pandemic, auditors do more of their audits using technology to minimize face-to-face meetings.

Quality audit is implementing an audit carried out according to standards so that the auditor can disclose and report any violations committed by the client (Yan & Xie, 2016; Zager, Malis, & Novak, 2016). Audit quality can build credibility and quality of financial reporting information, helping users have helpful information (Palea, 2013). Audit quality is all the possibilities whereby the auditor, when auditing the client's financial statements, can find violations that occur in the client's accounting system and report them in the audited financial statements, wherein carrying out their duties, auditor refers to the relevant auditing standards and code of ethics for public accountants (Aburous, 2019; DeFond & Zhang, 2014; Liu & Lin, 2012; Palea, 2013).

### *Independence*

Independence is the primary basis for public trust in the public accounting profession and is essential for assessing audit services (Aizsila & Ikaunieks, 2014; Heyrani et al., 2016). Independence is the attitude expected of a public accountant not to have a personal interest in carrying out their duties, which is against the principles of integrity and objectivity (Paisey & Paisey, 2020; Sarwoko & Agoes, 2014). Independence is the mental attitude expected of a public accountant not to be easily influenced in carrying out their duties (Rahmina & Agoes, 2014). Xiao, Geng, and Yuan (2020) examine the relationship between audit effort and audit quality from the audit and audit results. Barrainkua and Espinosa-Pike (2018) analyze the auditor's commitment to professionalism through public interest and independence enforcement. Herda and Martin (2016) examined the influence of commitment and professional experience on auditor acceptance in accounting firms.

H<sub>1</sub>: Independence has a significant effect on audit quality

### *Competence*

Competence is a measure of the auditor's knowledge and experience, auditor knowledge using education level, while the auditor's experience is measured by how long the auditor has carried out the audit assignment (Cao et al., 2015; Du et al., 2018; Sarwoko & Agoes, 2014). Auditors who have sufficient knowledge and experience in their fields will work more carefully, objectively, intuitively, rarely make mistakes, or even never make mistakes in carrying out the audit process (DeFond & Zhang, 2014; Goddard, 2020). Auditor competence is an auditor's ability to apply the knowledge and experience he has in conducting audits so that auditors can carry out audits carefully and objectively (DeFond & Zhang, 2014; Xiao et al., 2020). Adekoya, Oboh, and Oyewumi (2020) discuss accountants' perceptions of personal factors influencing auditors' ethical behavior in Nigeria. Du et al. (2018) examine whether education as an essential component of auditors is associated with financial statement errors and investigate the

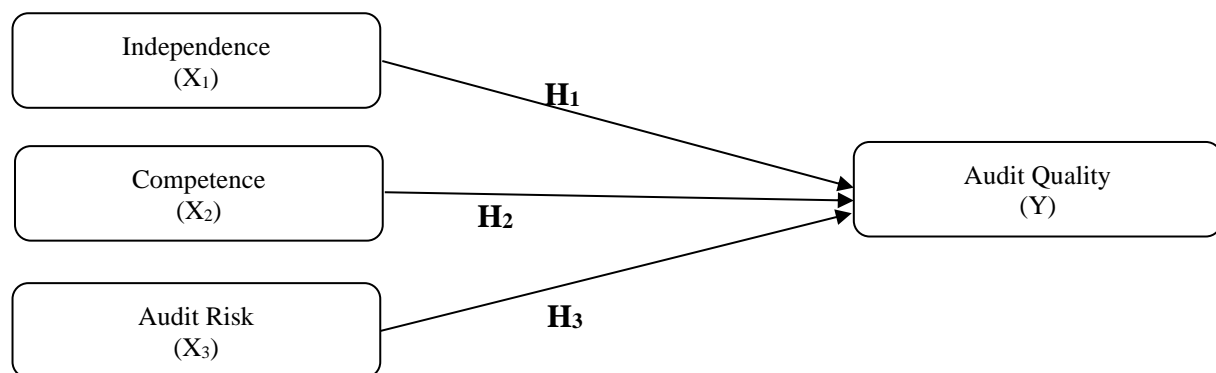
moderating effect of professional experience. Wang and Dou (2015) examined the effect of transforming public accounting firms' organizational form on audit quality.

H<sub>2</sub>: Competence has a significant effect on audit quality

### Audit Risk

Audit risk occurs when the auditor unwittingly does not modify his opinion appropriately on a financial report that contains a misstatement of the report (Cannon & Bedard, 2017; Ruhnke & Schmidt, 2014). The auditor must consider the risk to evaluate the overall financial statements presented relatively or not (George-Silviu & Melinda-Timea, 2015). When auditors with the same level of accuracy examine dubious evidence in an audit process, the auditor who audits high-risk companies is more likely to miss necessary evidence in a financial report (DeFond & Zhang, 2014; Turetken et al., 2019; Yan & Xie, 2016). Goddard (2020) develops an understanding of accounting and accountability practices and perceptions in non-governmental organizations operating in Africa. Kartal et al. (2018) analyzed the audit committee's adequacy in the Turkish banking sector. Yan and Xie (2016) empirically examined the effect of auditor work stress on audit quality. Cao et al. (2015) investigated changes in China's audit strategy and then examined whether auditors implemented risk-based audits to evaluate corporate governance before distributing audit resources.

H<sub>3</sub>: Audit risk has a significant effect on audit quality



**Figure 1. Conceptual Framework**

### Research Method

This study uses primary data from distributing questionnaires to auditors who work in public accounting firms in East Jakarta, Indonesia. A total of 250 questionnaires were distributed to auditors. The distribution of the questionnaire was carried out from November to December 2020. The criteria for the respondents in taking the sample are all auditors who work at the Public Accounting Firm in East Jakarta. This research data processing using Statistical Product and Service Solutions (SPSS) software.

The variables tested in this study include independence (IND), competence (COM), audit risk (RSK), and audit quality (QUA). This study uses multiple linear regression analyses to answer the research objectives. Before entering the analysis process, a series of prior estimates are carried out to confirm the data so that the processed data is included in the BLUE (Best Linear Unbias Estimator) category. The series of examinations include tests for normality, multicollinearity, autocorrelation, and heteroscedasticity.

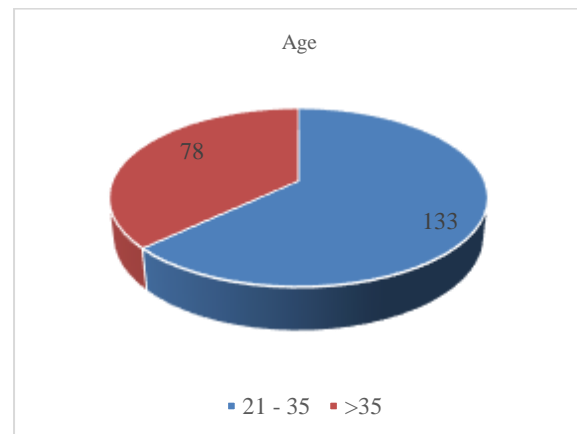
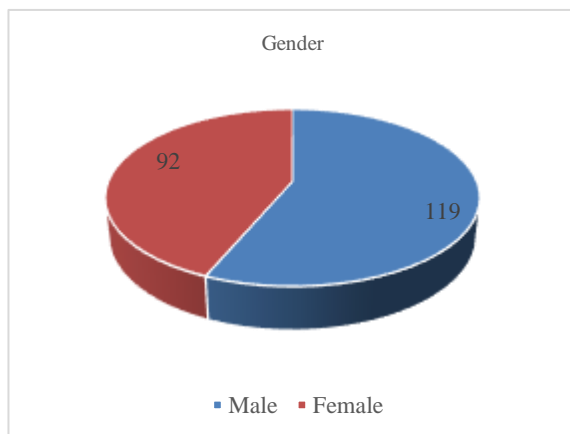
$$QUA = \beta_0 + \beta_1IND_1 + \beta_2COM_2 + \beta_3RSK_3 + \varepsilon$$

Where QUA is audit quality, IND is independence, COM is competence, and RSK is audit risk, then  $\beta_0$  is a constant,  $\beta_1, \beta_2, \beta_3$  is the slope, and  $\varepsilon$  is an error. The normality test aims to test whether, in the regression model, the confounding or residual variables have a normal distribution. If this assumption is violated, the statistical test will be invalid or biased. The normality test of this study used the Kolmogorov-Smirnov test. Multicollinearity occurs when a perfect or definite relationship exists between several or all independent variables in the model. In the severe case of multicollinearity, the regression coefficients no longer show the pure effect of the independent variables in the model. This study uses the values of the Variance Inflation Factor (VIF) and tolerance to detect multicollinearity.

Autocorrelation is the correlation between members of a series of observations ordered by time, such as time or space series data. The existence of autocorrelation or not in this study using a run test. A heteroscedasticity test was performed to assess an inequality of variance from the residuals for all linear regression models' observations. If the assumption of heteroscedasticity is not met, the regression model is declared invalid as a forecasting tool. This study uses the Glejser test to test whether the data is free from heteroscedasticity problems or not. After the test is carried out, then multiple linear regression estimates are carried out. The results will describe each dependent variable's effect on the independent variable, either partially or simultaneously.

## Results and Discussion

Data collection in this study used a questionnaire as an instrument which was then distributed to the respondents, namely the auditors who work at the Public Accounting Firm in East Jakarta. Of the 250 questionnaires distributed, 39 were not returned, so only 211 were processed. Based on 211 questionnaires that can be processed, information about the demographics of the respondents is obtained as a reference in looking at the characteristics of the respondents who are the research sample. The demographics of the respondents in this study were gender, age, education, and length of work.



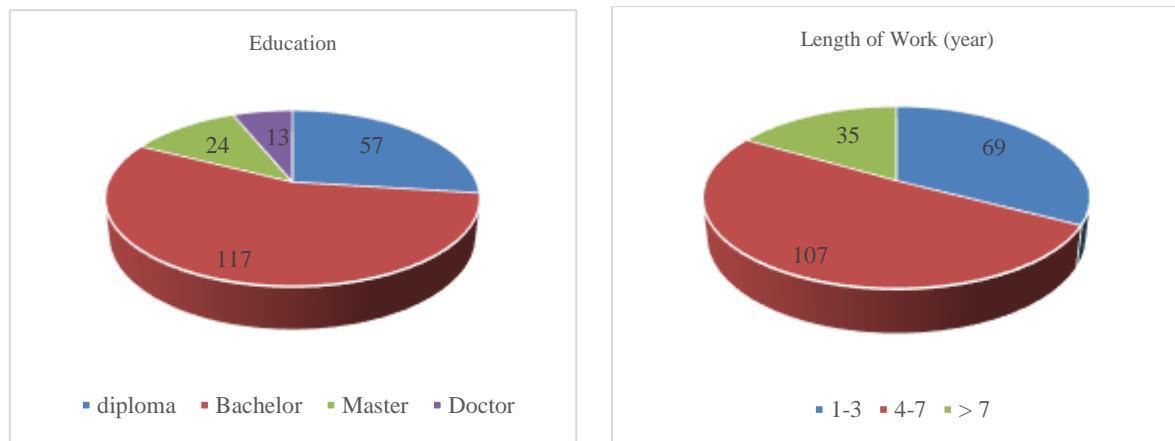


Figure 2. Respondent Demographics

Figure 2 shows the demographics of the respondents analyzed. There are more female respondents compared to male respondents. In terms of age, respondents ranged from 21 to 35 years, while the general level of education was undergraduate dominated the collection of respondents, and the length of work ranged from 4 to 7 years. This demographic picture explains that auditors who work in public accounting firms in East Jakarta are dominated by women between the ages of 21 to 35 years, undergraduate education, and length of work 4 to 7 years.

The normality test is used to test whether the data in a regression model on the dependent variable and independent variables are normally distributed or not. Based on the results of the Kolmogorov-Smirnov test shows the Asymp value. Sig. (2-tailed) of 0.771, where the value is greater than the critical value used of 0.05 (5%), so that the data is normally distributed (Table 1). The autocorrelation test aims to test whether there is a correlation between confounding error in period t and confounding error in period t-1 (previous) in the linear regression model. The results of the run test showed that the value of Asymp. Sig. (2-tailed) is greater than the critical value of 0.05 so that the data used in this study are no autocorrelation problems (Table 1).

Table 1. Normality and Autocorrelation test results

One-Sample Kolmogorov-Smirnov Test		Runs Test	
		Unstandardized Residual	Unstandardized Residual
Normal Parameters <sup>b</sup>	Mean	0E-7	
	Std. Deviation	1.62228334	Test Value <sup>s</sup> .08370
Most Extreme Differences	Absolute Positive	.046	
	Negative	-.046	Z -1.112
Kolmogorov-Smirnov Z		.664	
Asymp. Sig. (2-tailed)		.771	Asymp. Sig. (2-tailed) .266

The multicollinearity test is a test that is carried out to determine whether, in a regression model, there is intercorrelation or collinearity between independent variables. The test results using the VIF value and tolerance show that all the variables used are free from multicollinearity problems, as evidenced by the VIF value less than ten and the tolerance value more than 0.1 (Table 2). A heteroscedasticity test is carried out to test whether, in a regression model, there is



an inequality of variance from the residuals from one observation to another. The Glejser test (Sig.) results show that all tested variables have a value more than the critical value of 0.05 (5%), so that all variables are free from heteroscedasticity problems (Table 2).

Table 2. Heteroscedasticity and Multicollinearity test results

Model	Collinearity Statistics		Sig.
	Tolerance	VIF	
(Constant)			0.919
IND (X <sub>1</sub> )	.255	3.929	0.304
COM (X <sub>2</sub> )	.938	1.066	0.76
RSK (X <sub>3</sub> )	.263	3.803	0.124

Table 3 describes the effect of each variable on audit quality. This study uses a critical value of 0.05 (5%). The partial test results show that the competency variable (COM) has a significant effect on audit quality, while the independence variable (IND) and audit risk (RSK) do not affect it. Ethics means character. Ethics is society's prevailing norms and judgments to determine how humans live (Morris, Hong, Chiu, & Liu, 2015). Ethics is a moral principle and an act that forms the basis for one's actions so that what society does is seen as a commendable act and enhances one's dignity and honor. The accounting profession has received sharp attention from the public, because along with the occurrence of several ethical violations committed by accountants, both public accountants, corporate internal accountants, and government accountants (Herda & Martin, 2016; Jones, Temouri, & Cobham, 2018). Therefore, accountants should maintain their highest ethical behavior standards to the organizations they belong to, their profession, society, and themselves (Adekoya et al., 2020; Barrainkua & Espinosa-Pike, 2018). Independence is both a characteristic that must be possessed by the auditor (Kartal et al., 2018). If auditors can professionally complete their work, the audio quality will be guaranteed because audit quality is the main output of professionalism (Barrainkua & Espinosa-Pike, 2018; Darmawan, Sinambela, & Mauliyah, 2017). Good audit quality will produce reliable financial reports as a basis for decision-making (DeFond & Zhang, 2014; Palea, 2013).

Table 3. Multiple Linear Regression Results

Model	Unstandardized		Standardized	t	Sig.	
	Coefficients		Coefficients			
	B	Std. Error	Beta			
	(Constant)	24	2.007		11.961	.000
1	IND (X <sub>1</sub> )	.102	.140	.098	.732	.465
	COM (X <sub>2</sub> )	.307	.087	.246	3.522	.001
	RSK (X <sub>3</sub> )	-.148	.155	-.126	-.957	.34

a. Dependent Variable: QUA (Y)

Based on Table 3, the independence variable does not affect auditor quality ( $0.465 > 0.05$ ). Independence is one of the ethical components that must be maintained by public accountants (Barrainkua & Espinosa-Pike, 2018). Independence requires auditors to be independent and impartial to clients assigned and paid for them because auditors carry out work in the public interest (DeFond & Zhang, 2014; Kartal et al., 2018). Independence is an auditing standard that aims to increase management's financial statements (Du et al., 2018). Independence means a mental attitude free from influence, not controlled by other parties, and independent of others (Sarwoko & Agoes, 2014). Independence is the primary basis for public

trust in the public accounting profession and is crucial in assessing audit service quality (Barrainkua & Espinosa-Pike, 2018; Rahmina & Agoes, 2014). Independent for a public accountant means that he is not easily influenced because he carries out his work for the public or public interest (Kartal et al., 2018). Independence also means honesty within the auditor in considering facts and objective, impartial considerations in formulating and expressing his opinion (Darmawan et al., 2017). The auditor cannot take sides with anyone because the auditor's opinion regarding the fairness of the company's financial statements will be questioned if the auditor is not truly independent (Du et al., 2018).

Based on Table 4, the competence variable affects the quality of auditors ( $0.001 < 0.05$ ). Competence relates to public accountants' adequate experience and knowledge in auditing and accounting (Aizsila & Ikaunieks, 2014). Auditor competence is an auditor with sufficient and explicit knowledge and experience to conduct an audit objectively, carefully, and thoroughly (Darmawan et al., 2017). Audit quality is all the possibilities whereby the auditor, when auditing the client's financial statements, can find violations that occur in the client's accounting system and report it in the financial statements, wherein carrying out his duties, the auditor is guided by auditing standards and relevant public accountant code of ethics (DeFond & Zhang, 2014; Huguet & Gandía, 2016; Nolder & Kadous, 2018). Therefore it can be understood that an auditor who has sufficient knowledge and experience will better understand and know various problems more deeply and more efficiently in following the increasingly complex developments in his client's audit environment (Du et al., 2018; Herda & Martin, 2016). So, it can be concluded that the higher the competence of the auditor, the higher the quality of the resulting audit (Aizsila & Ikaunieks, 2014; Nolder & Kadous, 2018).

Based on Table 4, the audit risk variable does not affect auditor quality ( $0.34 > 0.05$ ). Risk in the auditing process is a certain level of uncertainty in the conduct of the audit, where the auditor realizes that in the audit, there is uncertainty in the competence of evidence materials, the effectiveness of the client's internal control structure, and uncertainty about whether the financial statements have been presented relatively after the audit is completed (Cao et al., 2015; Ruhnke & Schmidt, 2014; Zhu & Zheng, 2020). Audit risk is an essential concept in applying auditing standards, particularly fieldwork standards and reporting standards, to determine the nature, type, timing, and extent of audit procedures (Kartal et al., 2018; Nolder & Kadous, 2018; Wong, 2018). The audit's objective is to reduce this audit risk to a low level acceptable to the auditor (Rahmina & Agoes, 2014). This risk represents an uncertainty faced by the auditor where it is possible that the evidence collected by the auditor is unable to detect material misstatements and will have an impact on the resulting audit quality (Du et al., 2018; Nolder & Kadous, 2018; Wang & Dou, 2015; Xiao et al., 2020).

## Conclusion

There are challenges for public accountants or auditors in carrying out their work amid the limitations of carrying out audit procedures as stipulated in the Auditing Standards. In this case, the auditors must continue to obtain sufficient and appropriate audit evidence to support the quality of the output for the services provided. The challenges and risks of the Covid-19 pandemic, which rapidly hit the world, were then responded and anticipated quickly by professional regulators and associations through regulatory policies and adjustments to accounting standards and professional standards.

The results showed that competence significantly affects audit quality, while independence and audit risk do not. The public accounting firm's leadership must estimate the level of independence and competence in choosing the right auditor and determining audit risk. Besides, auditors need to increase additional knowledge by participating in training and professional courses to develop their competencies. The auditor also needs to consider audit risk in providing his opinion for planning audits and designing audit procedures and obtaining



competent audit evidence in each audit engagement. The auditor is required to determine a low audit risk so that the risks that arise in the future are not too significant.

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