



EFFECT OF COMPLEXITY, DUE PROFESSIONAL CARE AND AUDITOR ETHICS ON AUDIT QUALITY AT PUBLIC ACCOUNTANT OFFICES IN SOUTH JAKARTA 2018

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ABSTRACT

This study is to determine the effect of complexity, professional due care, and auditor ethics on audit quality. The data in this study were primary data in the form of a questionnaire filled in by auditors working at the Public Accountant Firms (PAFs) in the South Jakarta area. The method of determining the sample was probability sampling. The sample in this study was five PAFs registered in the 2018 PAF and PA Directory. There were 100 questionnaires distributed to the respondents. The data were analyzed by multiple regression methods. The results revealed that _____.

KEYWORDS: *Complexity, Due Professional Care, Auditor Ethics, Audit Quality*

INTRODUCTION

The Government issued Law No. 5 of 2011 on April 5, 2011, which regulates public accountants. The background of the issuance of the law is the demand from the public for the integrity and professionalism of public accountants, as well as providing protection for the interests of public accountants, according to existing audit standards (Sutikpo and Kurnia, 2014). The law requires public accountants to comply with and implement International Standards on Auditing (ISA) and professional codes of ethics, as well as legislation related to services provided. Therefore, public accountants are encouraged to assemble an Indonesian Accountant Association (IAI) where they must pay attention to and prepare anticipation for these matters as well as possible, especially in conducting audit planning.

An audit is a series of processes carried out by the auditor to obtain accurate evidence of the economic activities of an entity. A company in this case really needs audit services, especially for companies that have "gone public". In this case, of course it is expected that the resulting audit is a

quality audit to facilitate economic decision making for companies and related parties. The number of audit cases involving auditors raises public doubts about the audit quality produced by the auditor (Izzatul Farida, 2016). Therefore, the public accounting profession is known by the public from the audit services provided to users of financial information. Auditors strive to maintain a high level of independence to maintain the trust of clients who rely on their reports. Financial statements must present information that is reasonable, reliable, and not misleading for users of financial statements. This large trust from users of financial statements provided by public accountants is what ultimately requires public accountants to pay attention to the audit quality they produce (Zam and Rahayu, 2015).

On May 29, 2015, the Secretary General of Finance on behalf of the Minister of Finance of the Republic of Indonesia stipulated the sanction of freezing the permission of public accountant Ben Ardi, CPA through the Minister of Finance Decree (KMK) No. 445/ KM.1 / 2015. Determination of the license freeze sanction is based on Minister of Finance Regulation No. 17 / PMK.01 / 2008

concerning Public Accountant Services. Public accountant Ben Ardi, CPA, is subject to freezing sanctions for 6 months because he is not fully compliant with the Auditing Standards of the Public Accountants Professional Standards in carrying out general audits of PT. Bumi Citra Permai fiscal year 2013. During the freezing of licenses, public accountant Ben Ardi, CPA was prohibited from providing audit services, was prohibited from becoming KAP leaders and KAP branch leaders, and must remain responsible for the services provided (pppk.kemenkeu.go.id). Ben Ardi's license freezing case raises questions, whether public accountants are able to detect fraud and weaknesses in the presentation of clients' financial statements or actually they are able to detect them but not announce them in audit reports. If the public accountant is not able to detect engineering tricks carried out by the client, then the core problem is the competence and expertise of public accountants. But if what happens is that public accountants take part in securing such engineering practices, then the main problem is the ethics of public accountants. According to Manullang (2010), audit quality that is good in principle can be achieved if the auditor applies audit standards and principles, is free without impartiality (independent).

Josoprijonggo (2005) emphasizes that the audit reports produced by qualified auditors, the auditor must carry out his work professionally, including when dealing with complex audit issues. The auditor must be able to meet the demands desired by the client, even though how high the level of complexity is given so that the client feels satisfied with his job and continues to use the same auditor services in the future. The complexity of the audit is based on the individual's perception of the difficulties of an audit task; difficult for someone but easy for others (Prasita and Priyo, 2007). The complexity of the audit is also important because of the tendency that the task of conducting an audit is a task that faces many complex problems. Bonner (1994) in (Jamilah, et al., 2007) suggests three fundamental reasons why testing of audit complexity for an audit situation needs to be done. First, the complexity of this audit is thought to have a significant effect on the performance of an auditor. Second, certain means and decision-making techniques and exercises are thought to have been conditioned in such a way that researchers understood the peculiarities of audit complexity. Third, understanding the complexity of an audit can help the company's audit management team find the best solution for audit staff and audit tasks.

An important factor in the auditor's influence on audit quality is due professional care that refers to careful and thorough professional skills. Professional proficiency requires the auditor to always think critically about the audit evidence he finds. Due professional care is an important thing that must be applied by public accountants in order

to achieve adequate audit quality in the implementation of their professional work (Nur Atiqoh, 2016). PSA No.4 SA 201 SPAP (2016) explains that the principle of professional ethics is the principle of competence and professional prudence.

Research conducted by Yudhi and Meifida (2006) revealed that experience reducing the impact of information is not relevant to auditor judgment. Experienced auditors are not affected by the existence of irrelevant information in making going concern judgment. Therefore experience can be used to improve the performance of decision making. The principle explains that, every member must carry out his professional services with prudence, competence and perseverance, and has an obligation to maintain professional knowledge and skills at the level needed to ensure that clients or employers benefit from competent professional services based on the development of practice, the most recent legislation and techniques. In addition to due professional care, auditor ethics also need to be understood and implemented by a public accountant because often in the implementation of auditing activities an auditor is in an audit conflict. A conflict in an audit will develop when the auditor discloses information but the information by the client does not want to be publicly published. This conflict will be an ethical dilemma when auditors are required to make decisions concerning their independence and integrity with economic benefits that may occur on the other side (Baiq, 2012). Ratna Mappanyuki (2017) describes the results of behavioral research showing that ethical behavior and auditor responsibility have an effect on audit quality (Luthans 1998, Yusnaini 2017). Robin (1996) explains that auditor behavior is influenced by internal or external factors. Internal causes tend to refer to aspects of individual behavior. Accountants are constantly faced with ethical dilemmas that involve a choice between conflicting values. By adhering to a professional code of ethics, the profession of public accounting will behave appropriately and professionally and carry out audits along with related services of high quality. This is necessary so that ethical violations are not carried out by accountants so that the quality of the audits produced will continue to increase (Goodman, 2012). An auditor in carrying out his profession is governed by the professional code of ethics of the auditor. In addition, with the auditor's code of ethics, the public will be able to assess the extent to which an external auditor has worked in accordance with the ethical standards set by his profession. The main reason for the need for a high professional level by each profession is the need for public confidence in the quality of services provided by one's profession, regardless of each individual who provides these services (Randal et al., 2012).

The purpose of this study is to prove empirically about:

1. The effect of complexity on audit quality
2. The effect of due professional care on audit quality
3. The effect of auditor ethics on audit quality

This research is expected to provide additional information and development of related theories, can be a scientific reference material on the influence of complexity, due professional care and auditor ethics on audit quality. It is also related to behavioral accounting, ethical theory, and auditing. This study is expected to contribute to the development of theory, especially those related to behavioral auditing and accounting for empirical testing of the influence of complexity, professional due care, and auditor ethics on audit quality.

LITERATURE REVIEW

Audit Quality

Based on the Audit Quality Indicator Guide at the Public Accountant Firms (2016), quality audit is an audit carried out in accordance with the requirements of the professional standards of the Public Accountant, a code of ethics, and applicable regulatory provisions in carrying out each auditor's engagement and report issued in accordance with the condition. According to Agusti and Pertiwi (2013), audit quality is all possibilities where the auditor when auditing the financial statements of clients can find violations that occur in the client's accounting system and report it in the form of audited financial statements, where in carrying out their duties the auditor is guided by auditing and code standards ethics of relevant public accountants. Based on the explanation above it can be concluded that audit quality is the possibility of the auditor finding various violations committed by the client in presenting the financial statements and the violations are reported by the auditor in the audited financial statements based on ethical principles.

Audit quality is also influenced by several factors, according to Hameed (1995) in Husam Al-Khaddash (2013: 208), namely: (1) auditor experience, (2) honesty, and (3) knowledge of auditing and accounting standards. In a study conducted by Deis and Giroux (1992) in Sukrisno Agoes (2012: 54), there are several factors that influence audit quality, including: (1) tenure, (2) number of clients, (3) client financial health, and (4) reviews by third parties.

Complexity

Auditors are often in a dilemma situation, on the one hand the auditor must be independent in giving opinions on the fairness of financial statements that meet the interests of various parties, but on the other hand auditors must also be able to meet the demands of clients so that clients are satisfied with their work and continue to use the same auditor services in the future. According to Prasita and Adi (2007), audits are complex due to audit task difficulty and audit task variability.

Audit assignments are tasks that are faced with many complex problems. Auditors are faced with tasks that are many, complex, different, and interrelated. Borner in Jamilah et al., (2007) suggests three fundamental reasons why testing of audit complexity needs to be done:

- 1) The complexity of this task is thought to have a significant effect on auditor performance.
- 2) Certain means and decision-making techniques and exercises are thought to have been conditioned in such a way that researchers understand the peculiarities of the complexity of audit tasks.
- 3) Understanding the complexity of a task can help the company's audit management team find the best solution for audit staff and audit tasks

Due Professional Care

According to Zata Isma (2016), accuracy and precision require the auditor to carry out professional skepticism, namely the attitude of the auditor who thinks critically to audit evidence by always questioning and evaluating the audit evidence, and being cautious on duty, not careless in carrying out checks and have determination in carrying out responsibilities. An auditor must have a skill level that is generally owned by the auditor with reasonable accuracy and precision. For this reason auditors are required to have sufficient confidence in evaluating audit evidence.

It is important for auditors to implement due professional care in their audit work. Auditors are required to always think critically about audit evidence by always questioning and evaluating the audit evidence. Careful and thorough use of professional proficiency allows the auditor to obtain adequate assurance that financial statements are free of material misstatement, whether caused by errors or fraud.

Auditor Ethics

Ethics comes from Greek '*ethos*' which means: place of residence, habits, character, customs, feelings, attitudes and ways of thinking. According to Agoes and Ardana (2014) ethics are practically interpreted as moral or morality which means customs, habits, values and norms that apply in groups or communities. There are eight principles of the code of ethics that apply to accountants, namely: 1) Professional Responsibility, 2) Public Interest, 3) Integrity, 4) Objectivity, 5) Professional Competence and Prudence, 6) Confidentiality, 7) Professional Behavior, and 8) Technical Standards.

Ratna Mappanyuki (2017) explains that ethical behavior and auditor responsibility have an effect on audit quality (Luthans 1998, Yusnaini 2017). According to Ida Suraida (2005), auditor ethics is influenced by ethical awareness and concern for professional ethics, namely concern for the IAI Code of Ethics which is a guide and rule for all members in fulfilling their professional responsibilities. According to Boyton, et al. in Rajoe, et al. (2002: 98), professional ethics must be more than moral principles. This ethics includes standards

of behavior for a professional designed for practical and idealistic purposes. While a professional code of ethics can be designed in part to encourage ideal behavior, so it must be realistic and enforceable.

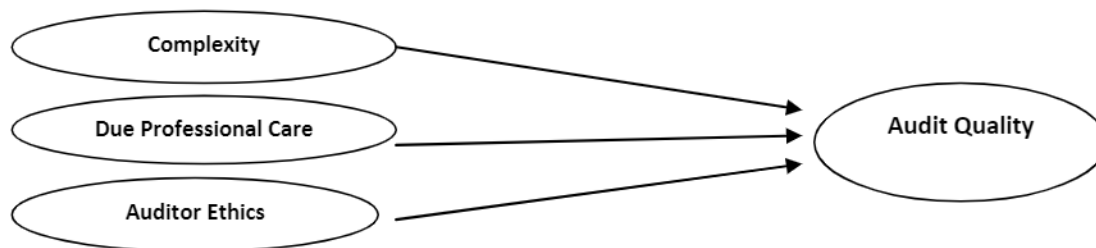


Figure 1
Conceptual Framework

Some preliminary studies include research conducted by Nur Atiqoh (2016) regarding the effect of due professional care, auditor motivation, time budget pressure on audit quality. The results of the research showed that due professional care, auditor motivation, time budget pressure had a positive effect on audit quality. Rr Putri Arsika Nirmala (2013) has conducted research on the influence of independence, experience, professional due care, accountability, audit complexity, and time budget. The results of this study found that independence, experience, due professional care, and accountability had a positive influence on audit quality, while the complexity of the audit and time budget pressure negatively affected audit quality.

Pancawati Hardiningsih and Rachmawati Meita Oktaviani (2012) examined the effect of professional due care, ethics and tenure on audit quality. The results of this study found that due professional care and ethics had a positive effect on audit quality, while tenure had a negative effect on audit quality. Andini Ika Setyorini and Totok Dewayanto (2011) conducted a study of the influence of audit complexity, time budget pressure, and auditor experience on audit quality with moderating variables of understanding of information systems. The results of the study show that audit complexity and time budget pressure negatively affect audit quality, while auditor experience has a positive effect on audit quality.

Hypotheses

1. Effect of Complexity on Audit Quality

According to Andini Ika Setyorini and Totok Dewayanto (2011), complexity is a complex task that consists of many different parts and is related to one another. This high and low complexity differs between auditors depending on the perceptions of each individual. The difference in the level of complexity is caused by many factors, both from internal and external individuals. The complexity of a task is also caused by the diversity of outcomes expected by the client. This statement is in line with Rr. Putri A. Nirmala (2013), that auditing becomes increasingly complex because of the increasing level

Framework and Preliminary Studies

The framework in this study is to describe the influence of the independent variables on the dependent variable as follows:

of difficulty and variability of audit tasks. Auditors also face dilemmatic situations because of the variety of interests that must be met. Audit complexity is based on individual perceptions about the difficulties of an audit task (Restu and Indriantoro, 2000). Regarding auditing tasks, the high complexity of audits can cause auditors to behave dysfunctionally, causing a decrease in audit quality.

H1 : Complexity has a significant effect on audit quality.

2. Effect of Due Professional Care on Audit Quality

According to Singgih & Bawono (2010), due professional care has an effect on audit quality. This is supported by Febriyanti (2014) that Due professional care has a significant positive effect on audit quality. Whereas, Wardani's research (2013) states that Due professional Care does not affect audit quality. An auditor must use these skills with reasonable accuracy and precision. This is needed to find frauds or mistakes made by the client in presenting financial statements. In addition, Siti Kurnia and Ely Suhayati (2010: 42) state that careful and thorough use of professional proficiency enables the auditor to obtain adequate assurance that financial statements are free from material misstatement, either due to errors or fraud. From the above statement, it can be concluded that professional due care will have an influence on the audit results reported by the auditor.

H2: Due professional care has a significant effect on audit quality.

3. Effect of Auditor Ethics on Audit Quality

With the implementation of professional ethics, an auditor is expected to be able to provide opinions in accordance with the financial statements issued by the company (Putu Septiani Putri and Gede Juliarsa, 2014). The better the ethics a person has and in carrying out his duties, the better the quality of the audit he produces. This is in line with the research conducted by Jelic (2012) and Kisnawati (2012), namely the influence of auditor ethics on audit quality. Ethical influences on audit quality are

supported by attribution theory. Attribution theory explains that a person's behavior is influenced by several factors, both from an internal and external person. In this study, ethics is an internal factor (auditor morality) and external factors (rules that apply) that affect audit quality. In accordance with the research conducted by Hanjani and Rahardja (2014) in Tititn Rahayu (2016), the ethics of auditors have a positive effect. If the auditor is able to maintain his ethical behavior at work, it will produce a quality audit.

H3: Auditor ethics has a significant influence on audit quality.

METHODS

This study uses a causal research method which aims to examine the effect, between a variable (Independent / X_n) and other variables (Variable Dependent / Y_n). In this case, the variables are: X_1 = Complexity, X_2 = Due Profesional Care, and X_3 = Auditor Ethics as Independent variables and Y = Audit Quality as Dependent variable. This research requires testing hypotheses with statistical tests.

1. Independent Variables

a. Complexity

Audit complexity is a task that consists of many and different parts and is related to one another where the level of complexity of this task depends on the perceptions of each individual auditor. Indicators used, namely:

- 1) The auditor knows his ability to complete tasks,
- 2) Responsibility for assignments, and
- 3) Task complexity.

b. Due Professional Care

Due professional care is defined as precision and accuracy in the use of professional skills that require the auditor to carry out professional skepticism, namely an attitude of the auditor who thinks critically towards audit evidence by always questioning and evaluating the audit evidence. The use of professional skills is influenced by two aspects, namely structural aspects whose characteristics are part of training, professional associations, and professional codes of ethics. While the attitude aspect is related to attitudes that balance between suspicion and trust and the formation of the soul of auditor professionalism, (Singgih and Bawono, 2010). The indicators used are:

- 1) Profession or assignment by setting a standard for the profession,
- 2) Professionals are able to make decisions without pressure from other parties, and
- 3) Expertise to carry out tasks according to their fields.

c. Auditor Ethics

Ethics in auditing is a systematic process for obtaining and evaluating evidence objectively about assertions of economic activity, with the aim of determining the degree of conformity between these assertions, and the delivery of

results to interested parties. Auditor ethics are a set of rules or norms or guidelines that govern humans, both those that must be done and those that must be abandoned, which are adopted by a group of people or society or profession. The indicators used are:

- 1) Rewards received by the auditor,
- 2) The family environment of auditors,
- 3) Auditor organization, and
- 4) Emotional quotient of an auditor.

2. Dependent Variable

Audit Quality

Audit quality is all the probability of an auditor where when auditing his client's report, the auditor can find violations in his client's accounting system and report it in the audit report, and in carrying out his duties the auditor is guided by auditing standards and quality control standards. The indicators used are:

- 1) Compliance with audit standards, and
- 2) Quality of audit report

Population and Sample

Population refers to the whole group of people, events, or things of interest that researchers want to investigate (Sekaran, 2011: 241). The population in this study was public accountants (auditors) who worked in the Public Accounting Firms (PAF) in South Jakarta as many as 82 PAF. This study was limited to the auditor population at the Public Accountant Firms (PAF) in South Jakarta which was listed on the IAPI Directory of PAF & PA 2016. But after the researchers went to PAF to distribute the questionnaire, there were several PAF that were inactive and had inappropriate addresses. So that the total population used in this study was 80 PAF. The sample is a subset or subgroup of the population. The sample is a process of selecting collections of elements from a population from the study to become representatives of the population, according to Uma Sekaran (2011: 244). The sampling method used in this study is the probability sampling method, namely simple random sampling method. Simple random sampling method is a random sampling of members from the population regardless of the strata in the population (Sugiyono, 2012: 93). According to Sugiyono (2007: 24 "The sample size that is feasible in research is 30 to 500").

Data Analysis

First, we conducted the test of validity and reliability. Validity test is used to measure the validity or validity of a questionnaire. The questionnaire is said to be valid if the question in the questionnaire is able to reveal something that will be measured by the questionnaire. Reliability test is a tool measuring for a stability and consistency of respondents in answering things related to the constructs of questions which are indicators of a variable and arranged in a form of questionnaire.

After that, we conducted the descriptive statistics analysis to describe data that has been

collected as it is without intending to make conclusions that apply to the general or generalization. Next, we test the classic assumptions (test of normality, multicollinearity, and heteroscedasticity).

To test the hypotheses, the Coefficient of Determination (R^2), F-test (simultaneous), and t-test were used. Finally, the multiple linear regression analysis was used to determine the effect of two or more independent variables with one dependent variable, whether each independent variable was

positively or negatively related to the dependent variable.

RESULTS AND DISCUSSION

This study examines the effect of complexity, professional due care, and auditor ethics on audit quality at South Jakarta and West Jakarta Public Accounting Firms. The following is a summary of the results of testing hypotheses from the results of the research obtained the following results:

Table 1
Summary of Hypothesis Testing

Variables	Results	Decision
Complexity	Sig 0,743 > 0,05	H1 Rejected
Due Professional Care	Sig 0,568 > 0,05	H3 Rejected
Auditor Ethics	Sig 0,002 > 0,05	H4 Accepted

1. Effect of Complexity on Audit Quality

Testing the hypothesis regarding the effect of complexity on audit quality shows that the hypothesis is rejected. This means that the complexity is higher. then the audit quality gets lower. Thus it can be concluded that the complexity variable does not affect audit quality. These results indicate, even though an audit has a high level of complexity, the audit team has prepared good and mature planning before the audit begins so that the audit objectives can be achieved without reducing the quality of the audit itself. The results of this study are supported by Rr Putri A. Nirmala (2013) that the audit becomes increasingly complex because of the increasing level of difficulty and variability of audit tasks. Auditors also face dilemmatic situations because of the variety of interests that must be met. Audit complexity is based on individual perceptions about the difficulties of an audit task (Restu and Indriantoro, 2000). Regarding auditing tasks, the high complexity of audits can cause auditors to behave dysfunctionally, causing a decrease in audit quality.

2. Effect of Due Professional Care on Audit Quality

Testing the hypothesis regarding the effect of due professional care on audit quality shows that the hypothesis is rejected, so it is concluded that due professional care has no influence on audit quality. This shows, that the higher the due professional care owned by the auditor, the lower the audit quality produced. The results of this hypothesis can provide an overview, even though auditors have a high level of accuracy and skill, they may not necessarily encourage improving

the quality of the audit produced. This finding is not in line with the results of the research of Siti Kurnia and Ely Suhayati (2010) that due professional care allows the auditor to obtain adequate assurance that financial statements are free of material misstatement, either due to errors or fraud. From the above statement, it can be concluded that professional due care will have an influence on the audit results reported by the auditor.

3. Effect of Auditor Ethics on Audit Quality

Testing the hypothesis regarding the effect of due professional care on audit quality shows that the hypothesis is accepted, which means that the higher the ethics of the auditor, the higher the audit quality. Thus it can be concluded that the auditor ethics variable influences audit quality. It shows that the ethics of auditors can directly influence the competence of auditors in order to improve audit quality with auditors having a lot of experience. This is in line with the research conducted by Jelic (2012) and Kisnawati (2012), namely the influence of auditor ethics on the quality of the audit it produces. Ethical influences on audit quality are supported by attribution theory. Attribution theory explains that a person's behavior is influenced by several factors, both internal and external oneself. In this study, ethics is an internal factor (auditor morality) and external factors (rules that apply) that affect audit quality. In accordance with the research conducted by Hanjani and Rahardja (2014) in Titin Rahayu (2016), it was found that auditor ethics had a positive effect. If the auditor is able to maintain his ethical behavior at work, it will produce a quality audit.

CONCLUSION

Based on the results of research obtained through testing hypotheses and discussions, it can be concluded that: (1) Complexity does not affect audit quality. These results indicate, even though an audit has a high level of complexity, the audit team has prepared good and mature planning before the audit begins so that the audit objectives can be achieved without reducing the quality of the audit itself.; (2) Due professional care has no significant effect on audit quality. This shows that the higher the professional due care that is owned by the auditor, the lower the audit quality produced. The results of this hypothesis can provide an overview, even though auditors have a high level of accuracy and skill, they may not necessarily encourage improving the quality of the audit produced; and (3) The auditor ethics influences audit quality. It shows that the ethics of auditors can directly influence the competence of auditors in order to improve audit quality with auditors having a lot of experience.

Nevertheless, further research is expected to increase the number of respondents so that the results of the study can be concluded more generally. So that research provides more relevant and more accurate results, because more research samples will better describe the current conditions, and more represent the research population. Future studies are expected to collect data not only by distributing questionnaires but by different methods such as direct interviews with respondents to get better research results that reflect real conditions in the field. Further research is also suggested to be able to replace and add survey areas in addition to South Jakarta and West Jakarta so that the results of research are more varied. For further research, it can add other independent variables that might influence audit quality, so the results of audit quality research will be closer to the actual conditions. Finally, it is expected for further research to distribute questionnaires not when PAF experiences peak season. The time spread is not right where the auditors are on duty out of town or are meeting their clients so they are not in the office.

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