



## Audit Quality of Pandemic Era Public Accounting Firms

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### ABSTRACT

The purpose of this study is to analyze the effect of due professional care, accountability, and reputation of public accounting firms on audit quality during a pandemic. Data were collected using a questionnaire and processed using multiple linear regression with a sample of auditors and students who have worked in public accounting firms in Jakarta. The processing results show that due professional care, accountability, and office reputation significantly affect audit quality during a pandemic. The accounting firm can maintain and improve audit quality by providing education and training to auditors and providing incentives according to performance achievements.

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### INTRODUCTION

The pandemic that hit Indonesia became a tough challenge for public accountants in carrying out their work when there were limitations in carrying out audit procedures as stipulated in the Auditing Standards. Auditors must continue to obtain sufficient and appropriate audit evidence to support the quality of output for the services provided. Regulators and professional associations must respond quickly through policies and adjustments to accounting standards and professional standards when the challenges and risks of a pandemic sweeping across the world (Tysiac, 2020).

Auditors should engage with management from the outset to understand the company's viability assessment, especially to effective plans to deal with the effects of the pandemic (Obal & Gao, 2020). The auditor needs to assess management's projected future cash flows, along with assumptions, actions, and constraints. It is further necessary to evaluate management's assumptions and apply professional skepticism when evaluating management plans.

Competition in the business world is getting tighter, affecting various fields, including public accounting services. Public accounting firms are now making various efforts to compete with other public accounting firms (Cao et al., 2015). Public Accountant is a professional accounting profession that provides tax consultants, ma-

nagement, preparation of financial reports, and preparation of accounting systems to the public, mainly focusing on auditing financial statements that have been prepared by clients (Aburous, 2019; DeFond & Zhang, 2014; Xiao et al., 2020). Public accounting services are used by external parties to assess company performance with supporting tools, namely the financial statements. This financial report will provide an overview and information on the company's performance, which is needed and used by internal and external parties as a basis for decision making.

The audit is a process to reduce information misalignment between shareholders and company managers (Ali & Lesage, 2013; Nazir & Afza, 2018). Clients must be critical in choosing a Public Accounting Firm (KAP) and KAP in auditing financial statements (Hardiningsih et al., 2019; Ocaik et al., 2020). Public accounting firms must have principles and ethics following applicable regulations. The Public Accountant Professional Standards (SPAP) states that the auditor's audit can be of quality if it meets the applicable auditing requirements or standards (Rahmina & Agoes, 2014). Auditing standards include professional quality with sufficient expertise as an independent auditor and the considerations used to conduct audits and prepare the auditor's report carefully and carefully (DeFond & Zhang, 2014; Xiao et al., 2020).

Audit quality is how likely the auditor can find intentional errors from the company's financial statements reported and included in the audit opinion (Fukukawa & Mock, 2012; Wang & Wu, 2011). The formulation of

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opinions carried out by accountants is undoubtedly supported by complete, competent audit evidence so that in providing opinions, accountants must have the correct audit expertise and quality (St Ramlah et al., 2018; Yan & Xie, 2016). The focus made on improving audit quality is an important thing that public accounting firms must consider. Good audit quality will give clients strong trust to become an added value for auditors and the Public Accounting Firm (KAP) itself. A good audit quality depends on how the auditors' quality maintains their mental attitude and the auditors' technical abilities, represented in the auditors' professional education or experience (Barrainkua & Espinosa-Pike, 2018; Sarwoko & Agoes, 2014).

Accountant service users expect a trusted auditor to provide the correct opinion, but in practice, there are still things that often occur in giving an accountant's audit opinion not following the applicable rules set out in SPAP. Professional care can influence auditor quality because the skills an accountant possesses include accuracy, thoroughness, and thoroughness in carrying out work (Darmawan et al., 2017; Sulistyowati & Supriyati, 2016). Auditors must be critical and evaluate audit evidence to minimize errors in the audit process, and the audit quality will increase and become better (Aizsila & Ikaunieks, 2014; DeFond & Zhang, 2014).

Due professional care is a professional skill that accountants must possess to think critically, carefully, and thoroughly in evaluating audit evidence (Ibrani et al., 2020; Rahardjo, 2017). With that, the public accounting profession is essential with integrity and objectivity for the sake of public trust and confidence. Not only that but the quality of auditors can also be affected by accountability. Laksita and Sukirno (2019) explain that accountability is a form of psychological encouragement that makes a person responsible for all actions and decisions. The higher the auditor's accountability, the better the quality of the resulting audit (Sarwoko & Agoes, 2014). Accountability is whether the auditor is responsible for the audit process and the complexity of the work to be faced (Heyrani et al., 2016). Auditor quality is grouped into the quality and accountable audit quality, unqualified audit quality.

The number of scandals that have occurred at the Public Accounting Firm (KAP) recently has resulted in KAP's reputation decreasing due to the decrease in client confidence and trust in KAP, and of course, the scandal that occurred violates applicable rules and is not under SPAP (Puspitasari et al., 2019). With a large, reputable KAP, it will be easier to overcome various audit risks and find it easier to find the required audit evidence to give clients greater confidence in the KAP reputation. With high human resource capabilities, the KAP reputation will be even higher, so that problem solving makes it easier for auditors to work faster than the reputation of a smaller KAP. Moreover, during the COVID-19 pandemic, the government implemented large-scale social restrictions (PSBB) and resulted in a limited number of Public Accounting Firms (KAP) carrying out activities within their offices.

Based on the phenomenon that occurs, the public

accounting firm is trying harder to strengthen clients' and the public's trust during this pandemic by maintaining audit quality and obtaining sufficient audit evidence. Auditors' focus must be more careful and critical of the client management conditions resulting from this pandemic so that various problems can be resolved and auditors' quality does not decline.

Research related to the quality of auditors has been carried out, but the research was carried out during the absence of a pandemic, such as Novranggi and Sunardi (2019), Pritama et al. (2018), Wardhani and Astika (2018), Prasetya and Rozali (2016), Faturachman and Nugraha (2015), Ratha and Ramantha (2015), and Wiratama and Budiarta (2015).

This study analyzes the effect of due professional care, accountability, and KAP reputation on audit quality during the COVID-19 pandemic. This study contributes, first, to the results of this study as a reference. Second, the research results can provide a conceptual basis for similar research. Third, this study's results can be helpful as input and evaluation for leaders of public accounting firms and auditors in maintaining and improving audit quality.

Audit quality is the auditor's ability to carry out audits following applicable regulations to disclose and report errors or violations (Novranggi & Sunardi, 2019). Audit quality is essential in the auditing process and must be maintained by the auditor (Xiao et al., 2020). Auditors who have many clients in the same environment will understand that it requires more skill development than auditors in general (Ali & Lesage, 2013; DeFond & Zhang, 2014).

Pritama, Supriana, and Torong (2018) stated that professional care with audit quality has a positive relationship. Good due professional care makes audit quality better and vice versa. The results of this study are also in line with research by Faturachman and Nugraha (2015), Ratha and Ramantha (2015), Wiratama and Budiarta (2015), and Ardianingsih, Ilmiani, and Umam (2020), where they stated that due to professional care had a positive effect on audit quality. A public accountant needs to have adequate accuracy in carrying out work to produce good audit quality to avoid material misstatements in the financial statements for internal and external users.

### **H<sub>1</sub>: Due to professional care has a significant effect on audit quality**

Accountability is a condition to be held accountable. The main prerequisite for realizing accountability is to be in a situation, and environmental conditions prioritize openness (transparency) as a basis for accountability and a democratic environment in expressing opinions, suggestions, criticisms, and arguments for improving performance conditions or activities better more directed (Belal et al., 2015; B. Lee & Cassell, 2017; Woro & Supriyanto, 2013). Accountability for the audit work performed and time pressures increase concerns over loss of reputation and lead to concealing evidence, which conflicts with decisions that were based on earlier findings (Zahmatkesh & Rezazadeh, 2017). According

to Janrosl (2017), the function of accountability is not just obedience to the applicable laws but also pays attention to the effective and efficient use of resources. The main objective of accountability is to convey financial accountability in delivering financial reports properly.

Sakila (2020) states that accountability affects audit quality. The results showed that a public accountant's motivation could increase the audit quality for the better. This study's results are also in line with Ratha and Ramantha (2015) state that the better the public accountant's accountability value, the better the resulting audit quality. With the owned accountability, the auditor can be accountable for every job done well to improve audit quality.

### **H<sub>2</sub>: Accountability has a significant effect on audit quality**

Nadia (2015) states that the Public Accounting Firm (KAP) can be seen as the Public Accounting Firm affiliated with a large public accounting firm. The Public Accounting Firm's reputation can increase the independence of the auditors, where a good reputation of the Public Accounting Firm will make it easier for clients to build trust in choosing a Public Accounting Firm (DeFond & Zhang, 2014; Dunne et al., 2020; Ocak et al., 2020). A large public accounting firm is synonymous with a highly reputable public accounting firm or an international public accounting firm (Wang & Dou, 2015).

The reputation of the public accounting firm can be represented by how many auditors are hired by the manager (Suwarno et al., 2020). The more often auditors are hired, the higher the Public Accounting Firm's reputation (Darya & Puspitasari, 2017). Investors assume that a public accounting firm affiliated with an international public accounting firm will produce auditors with high-quality audits with international training and recognition, thereby affecting the quality of earnings earned by a company. Clients tend to choose a public accounting firm with a high reputation to produce quality audit results and improve the company's image (Rizki & Sudarno, 2020).

Research conducted by Nadia (2015) states that large public accounting firms are more likely to conduct audits because sizeable public accounting firms have more knowledge from experience better. If fraud is found to cover the company's financial statements by the auditor, the auditor's reputation will be tarnished, as will the Public Accounting Firm's reputation. The results of this study are also in line with research conducted by Prasetia and Rozali (2016), Purwanda and Harahap (2015), Wardhani and Astika (2018), and Wiratama and Budiarta (2015), which stated that the reputation of the Public Accounting Firm (KAP) has a positive effect on audit quality.

### **H<sub>3</sub>: The Public Accounting Firm's reputation (KAP) has a significant effect on audit quality**

## **RESEARCH METHODS**

This study uses the audit quality variable (QUA)

(Faturachman & Nugraha, 2015; Pritama et al., 2018) as the dependent variable while the variable due professional care (DPC) (Ardianingsih et al., 2020; Ratha & Ramantha, 2015), accountability (AKN) (Ratha & Ramantha, 2015; Sakila, 2020), and reputation of the public accounting firm (REP) (Nadia, 2015; Prasetia & Rozali, 2016; Purwanda & Harahap, 2015) are independent variables. This study uses a significance level of 5% as the basis for decision-making.

This research sample consisted of all auditors and students who have worked as auditors at the Public Accounting Firm (KAP) in Jakarta who are willing to accept requests for filling out this research questionnaire.

The use of a questionnaire contains closed questions on a Likert scale from 1 to 4. This scale presents a series of questions asked of respondents where the respondent can choose one of the answers that best represents his opinion and is ordered according to each question's nature. Score 1 means disagree, score 2 means less agree, score 3 means agree and score 4 strongly agrees.

This study uses a validity test that tests the accuracy or accuracy of an instrument in measuring and reliability tests that function to determine the consistency of the measuring instrument, whether the measuring instrument is reliable, and remains consistent if the measurement is repeated.

This study uses multiple linear regression analysis to answer the objectives and hypotheses of this study (equation 1). Multiple linear regression in this study connects one dependent variable with several independent variables in a model. The multiple linear regression equation consisting of QUA is audit quality, DPC is due professional care, AKN is accountability, REP is the reputation of a public accounting firm,  $\beta_1$ ,  $\beta_2$ ,  $\beta_3$  are variable coefficients, and  $e$  is an error.

$$QUA = \beta_0 + \beta_1 DPC_1 + \beta_2 AKN_2 + \beta_3 REP_3 + e \dots\dots(1)$$

This study uses multiple linear regression analyses to answer the research objectives. Several assumptions need to be considered before carrying out the regression process; first, the data must be normally distributed by testing the histogram, p-plot, and Kolmogorov-Smirnov charts. Second, the data must be free from multicollinearity problems by conducting tolerance and variance inflation factor (VIF) tests. Third, the data must be free from heteroscedasticity problems by performing the Glejser test. Fourth, the data must be free from autocorrelation problems by performing a run test. After all the assumptions are met, then estimate the multiple linear regression analysis. From these estimates, test each variable partially and simultaneously, all variables to the dependent variable.

## **RESULTS AND DISCUSSIONS**

This research uses primary data in the form of a questionnaire as the data source to be used. Therefore, the questionnaire was used in this study to collect the required data and then disseminate it to the respondents, namely auditors or students who were/have worked at a public accounting firm in Jakarta. Of the 200 question-

**Table 1.** Demographics of Respondents

Information	Number of people	Percentage (%)
<b>Profession</b>		
Senior Auditor	23	32.4
Junior Auditor	39	55
Student	9	12.6
<b>Education</b>		
Doctor	3	4.2
Masters	14	19.7
Bachelor	35	49.3
Diploma	17	24
High school	2	2.8

naires distributed, 58 questionnaires did not return, so only 142 questionnaires whose data could be processed. Based on 142 processable questionnaires, information is obtained about the respondents' demographics, used to reference the respondents' characteristics for the research sample—the demographics in this study in table 1. Based on the demographic table of respondents, it can be concluded that the respondent's profession has various percentages with the percentage of respondents as junior auditors amounting to 55%, senior auditors amounting to 32.4%, and students totaling 12.6%, and the education level of respondents on average at S1 level with a percentage of 49.3%.

The validity test and reliability test results show that the data are valid and reliable, as evidenced by the validity test with the Pearson correlation ranging from 0.459 to 0.82, where the value is more significant than rtable 0.3038. In comparison, the reliability test with Cronbach's Alpha gets a value of 0.758, where the value is more significant than rtable 0.6.

**Normality Test**

The normality test, an independent variable, and the dependent variable or both have a standard or abnormal distribution in a regression model. This study used

**Table 2.** One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	2.21604343
Most Extreme Differences	Abso-lute	.147
	Positive	.147
	Nega-tive	-.112
Kolmogorov-Smirnov Z		1.239
Asymp. Sig. (2-tailed)		.093

a. Test distribution is Normal.

b. Calculated from data.

**Table 3.** Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
DPC	.314	3.180
AKN	.299	3.346
REP	.851	1.176

a. Dependent Variable: QUA

the Kolmogorov Smirnov one-sample test to test the data's normality with a significance level of 5 percent. The test results using the One-Sample Kolmogorov-Smirnov Test concluded the Asymp value. Sig. (2-tailed) is greater than 5 percent so that the data is normally distributed.

**Multicollinearity Test**

The multicollinearity test aims to determine whether the regression model found a correlation between the independent variables or not. The effect of multicollinearity can cause a high standard error of the variables in the sample. This study uses the variance inflation factor (VIF) value and tolerance value to determine whether multicollinearity is present in the regression model. The multicollinearity test results in Table 3 show that the VIF value and tolerance for all variables have a value less than ten, so it can be concluded that the data is free from multicollinearity problems.

**Heteroscedasticity test**

The heteroscedasticity test aims to test whether there is an inconsistency of variants from the residuals in one observation to another in a regression model. This study used spearman's test to test for the presence or absence of heteroscedasticity. Heteroscedasticity test results Table 4 shows the Sig value. (2-tailed) in the Unstandardized Residual column, all variables have a value of more than 0.05, so that it can be concluded that the data is free from heteroscedasticity problems.

**Autocorrelation test**

Autocorrelation tests can arise because consecutive observations over time are related to one another. In time-series data, usually, the residuals are not independent of one observation to another. This study uses a run test to detect the presence or absence of autocorrelation in the regression model. The results of the autocorrelation test is 1.996, so that it can be concluded that the value of 1.996 is between 1.7041 and 2.2959 (1.7041 < 1.996 < 2.2959) which means that the data does not have autocorrelation.

The multiple linear regression equation in this study is mathematical as follows (equation 2):

$$QUA = 15.337 + 1.839DPC1 + 2.194AKN2 + 1.026REP3 + e \dots\dots\dots(2)$$

If other variables are constant, the QUA value will change by 15.337, and the QUA value will change by 1.839 per one DPC unit, 2.194 per one AKN unit,

**Table 4.** Heteroscedasticity Test Results

		Unstandardized Residual	DPC	AKN	REP
Unstandardized Residual	Correlation Coefficient	1.000	.053	.023	-.040
	Sig. (2-tailed)	.	.659	.850	.742
DPC	Correlation Coefficient	.053	1.000	.763**	-.381**
	Sig. (2-tailed)	.659	.	.000	.001
AKN	Correlation Coefficient	.023	.763**	1.000	-.341**
	Sig. (2-tailed)	.850	.000	.	.004
REP	Correlation Coefficient	-.040	-.381**	-.341**	1.000
	Sig. (2-tailed)	.742	.001	.004	.

\*\* . Correlation is significant at the 0.01 level (2-tailed).

and 1.026 per one REP unit. The results of the multiple linear regression test of all variables, including due professional care (DPC), accountability (AKN), and the reputation of the public accounting firm (REP), have a significant effect on audit quality where all the values of each variable are in the sig. Column has a value less than 0.05 (table 5).

Due Professional Care (DPC) has a significant effect on audit quality. Increasing due professional care will improve audit quality. Due professional care means accurate and precise professional skills (Akbar & Suraida, 2017). Accuracy and accuracy in using professional skills require auditors to exercise professional skepticism. The attitude of auditors who think critically about audit evidence is to question and evaluate audit evidence constantly. The careful use of professional skills enables the auditor to obtain confidence that the financial statements are free from errors or errors or fraud. Auditors must use their professional skills carefully and carefully in every engagement—applying prudence by conducting critical studies at every audit implementation level (Glover & Douglas, 2013; Lee et al., 2016). Due professional care is an important thing that must be applied to every public accountant in carrying out his professional duties in order to achieve adequate audit quality (Asmara, 2019; Rahardjo, 2017). Thus, due professional care is related to audit quality so that the higher the quality of the audit can reduce the fear of financial scandals, which can reduce the public's sense of confidence in the fi-

ancial statements that a public accountant has audited (Choudhary, 2018; Quick, 2020).

Accountability (AKN) has a significant effect on audit quality. The greater the accountability of an auditor, the higher the quality of the audit. Accountability is the agent's obligation to provide accountability, present, report, and disclose all activities and activities that are the employer's responsibility (Dalnial et al., 2014; Hopper et al., 2017; Laksita & Sukirno, 2019). Each auditor must have professional responsibilities with the highest possible integrity. An auditor's accountability can improve the auditor's cognitive process in making decisions that can affect audit quality (DeFond & Zhang, 2014). Audit quality is closely related to accountability, and accountability is related to the obligation of the organization obligation to report their account to the client or other higher parties (Ardelean, 2013; Nolder & Kadous, 2018). To ensure the information's reliability in the accountability report, an independent party must provide this information by conducting an audit. Several indicators to measure accountability include motivation and efforts to complete work. During his work, information obtained by a public accountant may not be disclosed to third parties, except with his client's permission. However, if the law or the state requires a public accountant to disclose information obtained during his assignment, the public accountant is obliged to disclose that information without obtaining his client's consent (Law, 2010; Paisey & Paisey, 2020; Sulistyowati & Supriyati, 2016). Every public accountant must account for the quality of other work simultaneously, which can cause objectivity deviations or inconsistencies in their work.

The reputation of the public accounting firm will motivate to improve audit quality. The existence of a reputation makes a public accounting firm must provide high-quality audit services because it is to protect and maintain the good name of the public accounting firm (Aronmwan et al., 2013; Suseno & Nofianti, 2018). Customers usually perceive auditors to come from public accounting firms with a considerable reputation for better audit quality because auditors have characteristics

**Tabel 5.** Multiple Linear Regression Results

Model	Unstandardized Coefficients		Standardized Coefficients	Sig.
	$\beta$	Std. Error	Beta	
(Constant)	15.337	7.137		.035
DPC	1.839	.484	-.563	.000
AKN	2.194	.301	1.108	.000
REP	1.026	.171	.539	.000

a. Dependent Variable: QUA

related to quality, such as training, international recognition, and peer reviews (Chen et al., 2020; DeFond & Zhang, 2014). Other public accounting firms conduct peer reviews to determine and report whether the public accounting firm under review has adequate policies and procedures for quality control, including independence, integrity, objectivity, performance, and supervision (Hardiningsih et al., 2019; Zahmatkesh & Rezazadeh, 2017; Zheng & Ren, 2019). Usually, public accounting firms with a considerable reputation have better audit quality because the auditors of extensive public accounting firms have more experience in managing audits in public companies. Thus, a reputable public accounting firm will have more excellent expertise in detecting customer financial reports' material problems. The larger reputable public accounting firms are more likely to issue more accurate financial reports.

## CONCLUSIONS

This study analyzes the effect of due professional care, accountability, and public accounting firms' reputation on audit quality during a pandemic. The results showed all variables that have a significant effect on audit quality during a pandemic. Public accounting firms need to maintain and improve audit quality by presenting audit reports on time, providing auditing training, increasing their sense of responsibility in completing audit reports to produce audit reports that do not contain fraud, and being professional in working impartially that fraud does not occur the results of the opinions issued. Para auditor sebaiknya memperhatikan faktor-faktor yang mempengaruhi kinerjanya sebagai auditor agar tetap memiliki kualitas yang baik. Pengguna jasa akuntan publik, sebaiknya memperhatikan reputasi kantor akuntan publik.

As for further research can use a broader independent variable not limited to the variables in this study, such as auditor competence, auditor independence, and auditor risk.

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