

# Factors Affecting Audit Quality in Indonesia: A Meta-Analysis

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**Keywords:** Audit Quality, Meta-Analysis, Determinants of Audit Quality.

**Abstract:** This research aims to investigate the determinants of audit quality by using ten years of data from published and unpublished journals in Indonesia. The purpose of this research is to examine the effect of competency, independence, time budget pressure, professionalism, experience, professional skepticism, motivation, ethics, accountability, due professional care, audit complexity, objectivity, integrity, audit fee, and audit tenure on audit quality. This research applied a meta-analysis technique from a sample of 67 articles published from 2007–2016 for the purpose of accumulating and integrating various studies. This research finds that competence, independence, professionalism, experience, professional skepticism, motivation, ethics, accountability, due professional care, objectivity, integrity, audit fee, and audit tenure are not significantly associated with audit quality, while time budget pressure and audit complexity are not significantly associated with audit quality. Thus, 13 variables are found to be robust test determinants of audit quality. An integrated study of this type has never been conducted before in the audit quality research field.

## 1 INTRODUCTION

Audit quality can be defined as the probability that an auditor will find and report a violation occurring in a client's financial statements. Audit quality can increase trust for users of financial statements and ensure that financial reports can be used as a reference in decision making. Many studies have been carried out to examine the factors that affect audit quality, including competence, independence, time budget pressure, professionalism, experience, professional skepticism, motivation, ethics, accountability, due professional care, audit complexity, objectivity, integrity, audit fees, and audit tenure. However, there are inconsistencies or differences in the research results of existing studies, e.g. several factors show varying results in different studies. For example, there are differences in research results when using time budget pressure (TBP) as a variable. Research by PakaYes et al. (2015) showed a positive and significant relationship between time budget pressure and audit quality, whereas a negative relationship was found in Ratha and Ramantha (2015) and Yesniartha and Ningsih (2013). Further, SetYesni and Fauzan (2015) concluded that there was an insignificant relationship between time budget pressure and audit

quality. The differences in the results of previous studies can be influenced by several factors, such as differences in sample sizes.

From the above background, the authors aimed to conduct comprehensive research into the factors that affect audit quality. Therefore, a comprehensive study was needed to determine which factors have a strong relationship with audit quality, and a meta-analysis can be an appropriate method for such an issue. Meta-analysis is a statistical technique that allows researchers to overcome the lack of narrative aspects in empirical research by accumulating statistical findings from several interrelated studies in an attempt to make quantitative generalizations and reduce statistical weaknesses from studies with small sample sizes (Ahmed et al., 2013). Meta-analyses are popular in other disciplines, such as medical research, but they are not commonly used in the accounting literature (Pomeroy & Thornton, 2008). While a few empirical studies have used meta-analyses in the fields of accounting and finance, none have used this method to examine inconsistencies in the factors that affect audit quality.

The other motivation for this research is to develop factors that can relate to audit quality. So far, studies in accounting only use a definite variable

to test the determinants of audit quality. This study also has the purpose of analyzing inconsistent results between previous studies, whether caused by variations in measurement scales for independent or dependent variables or by other moderating variables, such as the sample size or the research location.

Many studies in Indonesia have discussed the factors affecting audit quality, since it has become a benchmark for information users in making future decisions regarding companies. Many factors affect audit quality in Indonesia. We recorded 15 variables from 67 sample articles obtained from national journals, conferences, and seminars, within a ten-year period (2007–2016). The 15 factors that affect audit quality include competence (KOMP), independence (INDE), time budget pressure (TBP), professionalism (PROF), experience (EXP), professional skepticism (SKEPTIS), motivation (MOTIV), ethics (ETIKA), accountability (AKUNT), due professional care (DPC), audit complexity (COMPLEX), objectivity (OBJECT), integrity (INTE), and audit fee (AUDIT FEE). From the existing research, we found inconsistent results in the studies.

With regard to the various factors mentioned above, there have been many inconsistencies or differences in the research results to date. For example, while the studies of Ananda (2014), Ningsih and Yaniartha (2013), and Saripudin et al. (2012) showed that independence has a positive effect on audit quality, this result is not in line with the research of Gunawan (2012), Perdany and Suranta (2013), and Tjun et al. (2012), which indicated that independence has no significant effect on audit quality. Chosiana and Saad (2014), Setyani and Fauzan (2015), and Wirasuasti et al. (2014) found that competence partially affects the quality of audit, but this differs from the results of Bolang et al. (2013), Hastuti (2010), and Tarigan (2013), which showed that competence has no effect on audit quality. With regard to the variable of auditor ethics, there are differences in the research results of Maulidya et al. (2014), Setyani and Fauzan (2015), and Tarigan (2013), who concluded that auditor ethics had no effect on audit quality, whereas Chosiana and Saad (2014), Raharjo and Andini (2016), and Wardana and Ariyanto (2016) found that auditor ethics has a significant effect on audit quality. In relation to the variable of time budget pressure (TBP), there are differences in the research results of Pakaya et al. (2015), who showed a positive and significant relationship between time budget pressure and audit quality, Ratha and

Ramantha (2015) and Yaniartha and Ningsih (2013), who found negative outcomes, and Setyani and Fauzan (2015), who concluded that there is no significant relationship between time budget pressure and audit quality.

## 2 CONCEPTUAL FRAMEWORK AND HYPOTHESES

Based on the findings of previous studies, this study developed 15 hypotheses. The dependent variables included competence, independence, time budget pressure, professionalism, experience, professional skepticism, motivation, ethics, accountability, due professional care, audit complexity, objectivity, integrity, audit fee, and audit tenure. With this in mind, the present study proposed the following hypotheses:

*H1: the influence of competence on audit quality*

*H2: the influence of independence on audit quality*

*H3: the influence of time budget pressure on audit quality*

*H4: the influence of professionalism on audit quality*

*H5: the influence of experience on audit quality*

*H6: the influence of professional skepticism on audit quality*

*H7: the influence of motivation on audit quality*

*H8: the influence of ethics on audit quality*

*H9: the influence of accountability on audit quality*

*H10: the influence of due professional care on audit quality*

*H11: the influence of audit complexity on audit quality*

*H12: the influence of objectivity on audit quality*

*H13: the influence of integrity on audit quality*

*H14: the influence of audit fee on audit quality*

*H15: the influence of audit tenure on audit quality*

## 3 METHODOLOGY

Meta-analysis techniques were performed by reviewing the facts from summaries of statistical procedures in audit quality studies (the research included in the analysis), determining and measuring the strength of the effect of an audit quality variable's relationship with the variables influencing it, and examining what variables moderate the strength of this effect by providing a theoretical interpretation based on the results of the statistical calculations.

This study analyzed the results of audit quality research in Indonesia over a period of ten years, from 2007 to 2016, as this period was considered sufficient and representative in regard to capturing the development of a field of research. The research aimed to utilize a number of print or electronic journals. The journals used in this study included E-



Figure 1: Research Framework.

Other data sources obtained in this study came from a conference called Konferensi Regional Akuntansi (KRA) II, which was organized by Ikatan Akuntansi Indonesia (IAI) in Malang, East Java; national seminars, such as the National Seminar Nasional Akuntansi (SNA), Seminar Call for Papers, and Proceedings Seminar.

### 3.1 Stages of Data Analysis

1. Preparation of the database and selection of data, with three criteria:
  - a. Each variable must be present in at least two sample articles under study;
  - b. The sample research object should be a case study in Indonesia;
  - c. The articles should contain one of the accumulated correlations/r-value ( $\bar{r}$ ), Cohen's D (d), t-values, chi-square, or p
2. Identification of the studies' explanatory variables included in the analysis.

After carrying out the steps of the meta-analysis procedure, the results show that the influence of competence (COMP) on audit quality is ( $\bar{r}$ ) = 0,275 (CI = 0,166-0,384), which indicates that competence (COMP) has a significant positive influence on audit quality. See Appendix for the meta-analysis results.

Jurnal Akuntansi, *Dinamika Keuangan dan Perbankan*, E-Jurnal Akuntansi Universitas UdaYesna, E-Jurnal BINAR AKUNTANSI, IM FEB, JIMAT, and many others. Thus, the data could be processed by means of the meta-analysis procedure.

3. Statistical analysis (meta-analysis techniques), including:
  - a. The relevant statistical reports for each study were transformed into an effect size so as to be compared and integrated, assuming that the value used was statistically independent. Effect size was calculated by using Pearson's coefficient (r) of each variable pair from each sample of the study.
  - b. If statistical reports (r) did not exist, then reports of other tests were transformed into (r) by using the formula from Hunter and Schmidt (1990), Lipsey and Wilson (2001), and Rosenthal (1991), the effect size was accumulated, and the average correlation coefficient ( $\bar{r}$ ) was calculated.
  - c. Calculating and correcting the variance of errors (error variance) as  $S^2_e$ .
  - d. Moderating variables analysis: after calculating the estimated correlation and average population variance, the next step was determining whether there were other moderating factors (third) that could influence the relationships (correlations) studied. A moderating variable is a variable that causes difference in correlations between two other variables (Ahmed & Curtis, 1999). This study used the Chi-square test ( $\chi^2_{K-1}$ ) based on Hunter et al. (1990) to determine whether there were moderating variables.
  - e. Hypothesis testing was done by using the 'direct testing hypothesis' method, following the procedures of Carcia-Meca and Sanchez-Ballesta (2009). The approach used utilized the Mann Whitney Test.

## 4 RESULTS AND DISCUSSION

Thus, H1 is accepted. The *chi-square* calculation ( $X^2_{K-1} = 170,431$ ) is bigger than the *chi-square* table ( $X^2_{0,01} = 53,486$ ), indicating that heterogeneity exists in the relationship. With regard to the influence of auditor independence on audit quality, the results show that ( $\bar{r}$ ) = 0,265 (CI = 0,193-0,337), which

indicates that auditor independence has a significant positive influence on audit quality. Thus, H2 is accepted. The *chi-square* ( $X_{k-1}^2 = 126,199$ ) calculation is bigger than the *chi-square* table ( $X_{0,01}^2 = 56,061$ ), indicating that heterogeneity exists in the relationship. For the influence of time budget pressure on audit quality, the results show that  $(\bar{r}) = -0,058$  (CI = -0,391-0,275), which indicates that time budget pressure has an insignificant negative influence on audit quality. Thus, H3 is rejected. With regard to the influence of professionalism on audit quality, the results show that  $(\bar{r}) = 0,494$  (CI = 0,507-0,481), which indicates that professionalism has a significant positive influence on audit quality. Thus, H4 is accepted. For the influence of experience on audit quality, the results show that  $(\bar{r}) = 0,291$  (CI = 0,189-0,393), which indicates that experience has a significant positive influence on audit quality. Thus, H5 is accepted. For the influence of professional skepticism on audit quality, the results show that  $(\bar{r}) = 0,392$  (CI = 0,345-0,439), which indicates that professional skepticism has a significant positive influence on audit quality. Thus, H6 is accepted. With regard to the influence of motivation on audit quality, the results show that  $(\bar{r}) = 0,269$  (CI = 0,140-0,398), which indicates that motivation has a significant positive influence on audit quality. Thus, H7 is accepted. For the influence of ethics on audit quality, the results show that  $(\bar{r}) = 0,328$  (CI = 0,253-0,403), which indicates that ethics have a significant positive influence on audit quality.

## 5 CONCLUSIONS AND FUTURE RESEARCH DIRECTIONS

### 5.1 Conclusions

This study contained 15 variables from 67 sample articles, which were obtained from various national journals, conferences, and seminars over a ten-year period (2007–2016). The samples highlighted the relationships between various variables and audit quality. Therefore, this study aimed to determine the most powerful factors affecting audit quality.

From the results of the meta-analysis, 13 variables can be considered as factors affecting audit quality: competence, independence, professionalism, experience, professional skepticism, motivation, ethics, accountability, due professional care, objectivity, integrity, audit fees, and audit tenure. In contrast, two other factors in this study did not have

Thus, H8 is accepted. For the influence of accountability on audit quality, the results show that  $(\bar{r}) = 0,241$  (CI = 0,210-0,271), which indicates that accountability has a significant positive influence on audit quality. Thus, H9 is accepted. For the influence of professional care on audit quality, the results show that  $(\bar{r}) = 0,351$  (CI = 0,207-0,494), which indicates that professional care has a significant positive influence on audit quality. Thus, H10 is accepted. For the influence of audit complexity on audit quality, the results show that  $(\bar{r}) = -0,057$  (CI = -0,530-0,416), which indicates that audit complexity has an insignificant negative influence on audit quality. Thus, H11 is rejected. With regard to the influence of objectivity on audit quality, the results show that  $(\bar{r}) = 0,270$  (CI = 0,249-0,292), which indicates that objectivity has a significant positive influence on audit quality. Thus, H12 is accepted. For the influence of auditor integrity on audit quality, the results show that  $(\bar{r}) = 0,217$  (CI = 0,181-0,252), which indicates that auditor integrity has a significant positive influence on audit quality. Thus, H13 is accepted. For the influence of audit fee on audit quality, the results show that  $(\bar{r}) = 0,429$  (CI = 0,352-0,505), which indicates that audit fee has a significant positive influence on audit quality. Thus, H14 is accepted. Finally, for the influence of audit tenure on audit quality, the results show that  $(\bar{r}) = 0,061$  (CI = 0,047-0,074), which indicates that audit tenure has an insignificant positive influence on audit quality. Thus, H15 is rejected.

a significant relationship with audit quality, i.e. time budget pressure and audit complexity.

The magnitude of the relationships between the independent (explanatory) variables and audit quality can be influenced by the effect size and the differences between the sample articles. Data heterogeneity can be caused by several factors called moderating variables. The moderating variables used were measurement scale, the place of study, the sample size, and the publication status of the research articles.

### 5.2 Future Research Directions

Based on the limitations of the present study, some recommendations for future meta-analysis studies can be suggested in order to determine which factors affect audit quality:

1. To expand the meta-analysis results in determining the factors that affect audit quality, future researchers should expand the study to other countries.



2. To expand the meta-analysis results in determining the factors that affect audit quality, future researchers should evaluate studies from international journals.
3. To compare the result from points 1 and 2 with the Indonesian context.

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**APPENDIX**

The Meta-Analysis Results

	$\sum Ni$	K study	$\bar{r}$	$S_r^2$	$S_e^2$	$S_p^2$	$\% S_e^2/S_r^2$	Confidence Interval	$X_{k-1}^2$				
general-KOMP	2.113	33	0,275	0,069	0,013	0,056	19,363	0,166; 0,384	170,431				
interval scale	167	3	0,374	Result: Consistent; Positive; Significant				0,372; 0,377	3,281				
Likert scale	1.512	22	0,311					0,290; 0,332	41,893				
ordinal scale	112	3	0,557					0,516; 0,598	7,896				
sample 1-50	536	15	0,392					0,276; 0,509	56,469				
sample 51-100	861	13	0,279					0,152; 0,406	81,096				
sample 101-150	509	4	0,232					0,211; 0,254	10,318				
KAP	1.269	17	0,212					0,058; 0,367	126,488				
government	844	16	0,369					0,355; 0,383	23,924				
general-INDE	2150	35	0,265					0,051	0,014	0,037	27,734	0,193; 0,337	126,199
interval scale	267	4	0,368					Result: Variation Not Consistent				0,389; 0,347	0,137
Likert scale	1517	24	0,219	0,131; 0,307	99,285								
ordinal scale	98	2	0,534	0,554; 0,513	0,009								
sample 1-50	650	18	0,398	0,364; 0,433	34,063								
sample 51-100	834	12	0,325	0,311; 0,340	19,726								
sample 101-150	488	12	-0,005	-0,033; 0,022	18,78								
KAP	1429	20	0,238	0,176; 0,300	70,67								
government	721	15	0,319	0,235; 0,403	53,319								
general-TBP	217	5	-0,058	0,193	0,023	0,17	11,878					-0,391; 0,275	99,285
KAP	155	3	-0,16	0,09	0,018	0,072	20,372					-0,301; -0,019	14,726
Government	62	2	0,197	0,358	0,03	0,328	8,331	-0,446; 0,840	24,006				
general-PROF	311	7	0,494	0,006	0,013	0,007	207,63	0,507; 0,481	3,371				
sample 1-50	147	5	0,496	0,012	0,019	0,008	-	-	3,019				
sample 51-100	164	2	0,493	0,001	0,007	0,006	-	-	0,362				
KAP	254	5	0,473	0,004	0,012	0,008	-	-	1,692				
government	57	2	0,59	0,005	0,015	0,01	-	-	0,62				
general-EXP	820	15	0,291	0,068	0,015	0,052	22,692	0,189; 0,393	66,102				
interval scale	165	2	0,154	Result: Consistent; Positive; Significant				0,167; 0,141	0,846				
Likert scale	438	8	0,268					0,199; 0,337	25,867				
ordinal scale	165	4	0,412					0,316; 0,507	15,681				

	$\sum Ni$	K study	$\bar{r}$	$S_r^2$	$S_e^2$	$S_p^2$	$\% S_e^2/S_r^2$	Confidence Interval	$X_{k-1}^2$
sample 1-50	261	7	0,409					0,166; 0,652	53,643
sample 51-100	454	7	0,236					0,208; 0,265	14,415
KAP	474	8	0,185					0,166; 0,255	26,035
government	346	7	0,436					0,357; 0,515	28,209
general Meta-SKEPTISM	394	6	0,392	0,035	0,011	0,024	31,203	0,345; 0,439	19,229
sample 1-50	79	2	0,336					0,223; 0,449	7,783
sample 51-100	195	3	0,469	Result: Consistent; Positive; Significant				0,434; 0,504	8,698
KAP	111	2	0,217					0,226; 0,208	1,421
government	283	4	0,46					0,424; 0,497	12,504
general-MOTIVATION	218	5	0,269	0,086	0,02	0,066	23,028	0,140; 0,398	21,713
sample 1-50	96	3	0,27	0,194	0,027	0,167	13,854	-0,057; 0,597	21,655
sample 51-100	122	2	0,268	0,001	0,014	0,014	2,317,62	0,294; 0,241	0,086
general-ETIKA	925	13	0,328	0,049	0,011	0,038	22,657	0,253; 0,403	57,379
interval scale	157	3	0,286					0,287; 0,285	2,907
Likert scale	587	8	0,269					0,192; 0,345	34,629
sample 1-50	112	4	0,433					0,365; 0,501	4,95
sample 51-100	584	7	0,305	Result: Consistent; Positive; Significant				0,272; 0,337	26,617
sample 101-150	228	2	0,302					0,129; 0,476	26,454
KAP	283	8	0,358					0,283; 0,432	39,799
government	635	5	0,262					0,199; 0,324	15,688
general-AKUNT	495	8	0,241	0,03	0,014	0,016	48,037	0,210; 0,271	16,654
sample 1-50	190	4	0,249	0,01	0,019	0,008	-	-	2,246
sample 51-100	305	4	0,235	0,042	0,012	0,03	-	-	14,331
general-DPC	587	9	0,351	0,085	0,012	0,073	13,865	0,207; 0,494	64,913
Likert scale	196	3	0,269					0,201; 0,337	10,912
ordinal scale	86	2	0,554					0,549 ; 0,559	2,443
sample 1-50	185	4	1,968					0,006; 3,930	26,444
sample 51-100	402	5	2,547	Result: Variation Not Consistent				-0,028; 5,121	22,55
KAP	501	7	0,316					0,163; 0,468	55,016
government	86	2	0,554					0,549; 0,559	2,443
general-KOMPLEKS	355	5	-0,057	0,255	0,014	0,241	5,481	-0,530; 0,416	91,232
KAP	99	2	-0,641	Result: Variation Not Consistent				-0,875; -0,407	36,033

	$\sum Ni$	K study	$\bar{r}$	$S_r^2$	$S_e^2$	$S_p^2$	$\% S_e^2/S_r^2$	Confidence Interval	$X_{k-1}^2$
government	256	3	0,168					-0,050; 0,387	33,224
general- OBJECT	323	5	0,27	0,024	0,013	0,011	54,828	0,249; 0,292	9,119
sample 1-50	83	2	0,325	0,013	0,019	0,006	-	-	1,38
sample 51- 100	135	2	0,131	0,014	0,014	0	-	-	2,016
KAP	105	2	0,074	0,007	0,019	0,012	-	-	0,719
government	218	3	0,365	0,005	0,01	0,005	-	-	1,481
general- INTE	323	5	0,217	0,032	0,014	0,018	43,502	0,181; 0,252	11,494
sample 1-50	83	2	0,377	0	0,018	0,018	-	-	0,01
sample 51- 100	135	2	0,317	0,001	0,012	0,011	-	-	0,141
KAP	105	2	0,074	0,007	0,019	0,012	-	-	0,719
government	218	3	0,365	0,005	0,01	0,005	-	-	1,481
general- AUDIT FEE	601	5	0,429	0,045	0,006	0,039	12,434	0,352; 0,505	40,213
Likert scale	120	2	0,463	Result: Consistent; Positive; Significant				0,410; 0,516	7,282
ordinal scale	127	2	0,774					0,772; 0,777	3,065
general- TENURE	1326	8	0,061	0,013	0,006	0,007	46,686	0,047; 0,074	17,136
sample 51- 100	267	3	-0,11	0,017	0,011	0,006	-	-	4,558
sample >200	733	2	0,069	0,011	0,003	0,009	-	-	8,472