

## The Role of Ethics, Competence, Auditor Independence, and Audit Fees on Audit Quality: A Literature Review

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### Abstract

**Purpose:** Auditors are a profession that plays a crucial role in assessing the fairness of financial reports and producing quality reports. This research aims to examine the factors that influence audit quality using a literature review.

**Method:** This research was conducted using the literature review method by collecting theories and previous research results relevant to the theme raised.

**Results:** The results of this research show that empirical research reveals the importance of auditor ethics, auditor competence, auditor independence, and audit fees in maintaining the quality of audit results. The determinants of audit quality are expected to be the auditor's attention so that in the future they can work with more responsibility, objectivity, and honesty in every action and decision.

**Implications:** The implications of this research are expected to be taken into consideration in the formulation of policies related to improving audit quality so that the output of audit results is truly in accordance with the provisions, professional code of ethics of public accountants, and represents the real situation

**Novelty:** This research is different with the previous research, what will be discussed in this research is the role of ethics, competence, independence, also audit fees in improving the quality of audits. The selected factors have not been combined by previous researchers.

**Keywords:** audit quality; auditor ethics; auditor competence; auditor independence; audit fee

### Abstrak

**Tujuan:** Auditor merupakan profesi yang memegang peranan krusial dalam menilai kewajaran laporan keuangan dan menghasilkan laporan yang berkualitas. Penelitian ini bertujuan untuk menguji faktor-faktor yang mempengaruhi mutu audit dengan menggunakan kajian pustaka.

**Metode:** Penelitian ini dilakukan dengan menggunakan metode kajian pustaka dengan mengumpulkan teori dan hasil penelitian terdahulu yang relevan dengan tema yang diangkat.

**Hasil:** Hasil riset ini menunjukkan bahwa riset empiris mengungkapkan terkait pentingnya etika auditor, kompetensi auditor, independensi auditor, serta fee audit dalam menjaga kualitas hasil audit. Faktor-faktor determinan kualitas audit tersebut diharapkan menjadi perhatian auditor agar kedepannya dapat berkerja dengan lebih menjunjung tanggung jawab, objektivitas, serta kejujuran dalam setiap tindakan dan keputusan.

**Implikasi:** Implikasi penelitian ini diharapkan dapat dijadikan bahan pertimbangan dalam perumusan kebijakan terkait peningkatan kualitas audit sehingga output hasil audit benar-benar sesuai dengan ketentuan, Kode Etik Profesi Akuntan Publik, dan merepresentasikan situasi riil

**Kebaruan:** Penelitian ini berbeda dengan penelitian sebelumnya, yang akan dibahas dalam penelitian ini adalah peran etika, kompetensi, independensi, juga biaya audit dalam meningkatkan kualitas audit. Faktor-faktor yang dipilih belum dipadukan oleh peneliti sebelumnya.

**Kata kunci:** kualitas audit; etika auditor; kompetensi auditor; independensi auditor; biaya audit

## INTRODUCTION

Technological advances in the industrial era, like today, make it easier for people to access various kinds of general information related to company performance. This certainly encourages countries worldwide to improve the quality of their country's economy, including Indonesia. The country's progress in achieving extraordinary economic quality amid technological sophistication requires the participation and contribution of parties involved in economic practices. This means that the economic field is the main concern in the era of advanced technology like today. Discussing economics is certain to be close far from financial practices. Various policies and rules ensure that financial performance follows the predetermined planning. One of the parties that contributes the most to the country's economic progress is the business actors/UMKM. As with economic practices in general related to financial practices, companies also need experts in accounting and finance to manage and supervise financial performance in the company. Accounting is a system, especially an information system, that presents reports to stakeholders related to the activities and economic conditions of the entity and provides information to other parties interested in assessing the entity's performance (James et al., 2008). The performance and output of management accountants in the form of financial statements can be audited by external accountants or auditors which have an independent nature, so it is expected that in every performance, they will always be objective and full of honesty to produce a quality assessment of the audited financial statements (Suryaningsih & Khabibah, 2022). Auditing is a systematic process aimed at obtaining and evaluating evidence objectively about declarations or statements related to economic events and activities to establish the alignment of evidence with the pre-defined criteria and present the results to the user (Mulyadi, 2014).

Fraud cases in various professional fields are very rife; this is detrimental to other parties and self-defeating, especially the decline in people's trust in the perpetrator's person, thus endangering the perpetrator's job prospects in the future. Similar deviations also occur in the public accounting profession. There are so many cases of embezzlement of funds or manipulation of financial

statements carried out by experts in finance such as accountants; this is evidenced by various cases of fraud both internationally and nationally, such as the Enron scandal that shook The Wall Street, where losses incurred in the stock market reached 60 million US dollars, resulting in the American financial crisis and its effects spread globally. Similar cases of accounting irregularities also occurred in recent years, such as the case of Raden Motor Company in 2010, the case of financial statement manipulation by PT KAI, the case of financial statement manipulation by PT Hanson Internasional in 2016, the fraud case of PT Garuda Indonesia in 2019 related to financial statements as of December 2018, the fraud case of PT Asuransi Jiwasraya (Pesero) in 2018, and manipulation of PT Wanaartha Life's 2019 financial statements.

Financial statements are one of the media that can be used as a source of information by external parties such as investors, creditors, or the public regarding the effectiveness or absence of financial performance in the company if the financial statements provided do not provide valid and accountable information, investors and creditors will make wrong decisions and experience large losses. Invalid information in the corporate's financial statements results in losing the firm's credibility in the community (Hanjani & Rahardja, 2014). Therefore, the company will also lose its good image in the eyes of investors, creditors, and the public, which impacts the low value of shares and company values. This will have further implications for the bankruptcy and bankruptcy of the company. As for the accounting profession, especially auditors as parties who audit and assess the company's financial statements, it will impact the low trust of various parties related to the responsibilities of a public accountant. So that audit quality is one of the core problems that must be overcome through factors that have an impact on audit quality.

The previous year's study that was finished by Suryaningsih & Khabibah (2022) claimed that auditor ethics has a positive role in improving the audit quality of a public accountant. The study conducted by Bernadenta et al. (2020) entitled *The Influence of Education Level, Auditor Ethics, and Auditor Experience on Audit Quality at BPKP North Sumatra* expressed the results of a study that has been conducted that auditor ethics has a significance value of 0.000 which is smaller than 0.005 so that it can be taken an understanding that auditor ethics partially have a significant impact on audit quality at BPKP North Sumatra. This is in agreement with the results of a study conducted by Cahyani & Zulvia (2019) which concluded that audit quality is positively emphasized to a significant degree by auditor ethics.

The previous year's research concluded that the auditor's competence and independence positively and significantly affect audit quality in Medan Public Accounting Firm (Siahaan & Simanjuntak, 2019). This is in agreement with the results of research entitled *The Effect of Auditor Competence and Independence on Audit Quality with Auditor Ethics as a Moderation Variable* states that

auditor competence and independence have crucial implications for the ability of auditors in 9 KAP located in Bandung, meaning that the higher level of the auditor's competence and independence, the more audit quality will be carried out (Mutiara, 2018)

Based on research conducted by Suryandari & Endiana (2021) with the title *The Role of Auditor Character on Audit Quality* found that the significance value test results for the independent variable were 0.516, which means that audit independence has no role in increasing the quality of audit, in contrast to the results of other similar studies that claim the results that audit quality is significantly and positively affected by the independence and competence of auditors (Yogantara et al., 2018). The study completed by Aqmarina et al. (2022) obtained the results that auditor independence has significant implications for improving audit quality, where with a high level of independence, the resulting audit will also be at a high-quality level.

Research by Purnomo & Aulia (2019) found that audit quality is positively and crucially influenced by audit fees, which, when the audit fee given by clients is high, has implications for auditor performance and better audit results. This statement does not agree with the previous year's research conducted by Rinanda & Nurbaiti (2018), which stated that audit fees have no impact on the quality of the audit, meaning that the high and low costs incurred by clients for auditors do not have any impact on the high and low quality of audit results.

Knowing the importance of the auditor's role in minimizing the asymmetry of information presented in financial statements between report users and managers, in addition to the rampant cases of manipulation in financial statements and the non-independence auditor, is certainly a problem that deserves attention. In this case, audit quality is one of the core problems that must be overcome (Apriani, 2021). Audit quality: An auditor is expected to work following public accountant ethics and must be able to produce quality audit reports, not mislead various parties. Many factors affect audit quality, including audit tenure, rotation, fees, independence, competence, integrity, experience, pressure, task complexity, ethics, professionalism, Etc. This research is different with the previous research, what will be discussed in this research is the role of ethics, competence, independence, also audit fees in improving the quality of audits. The selected factors have not been combined by previous researchers.

## **METHOD**

The technique used in this research is a literature review which is a process of tracing and reading various library sources such as documents and books, then studying and evaluating procedures and similar research results which others have completed; it can also be done by studying and understanding observation reports and surveys on issues, problems, or topics related to the subject matter that is the topic of research (Sanjaya, 2013). This study was

conducted by collecting previous results relevant to the study topic. Articles are obtained from databases contained in publishing platforms such as Google Scholar, Emerald Insight, and several e-journal portals on Indonesian campuses, as well as books relevant to the topic being discussed, namely various literature that discusses the role of audit fees, the ethics of auditor, auditor competence, and auditor independence in increasing the audit quality.

Researchers found literature using keywords including auditor ethics which found a total of 288 articles on Emerald Insight and 408 articles on Google Scholar, for auditor competency keywords a number of 11 articles on Google Scholar was found. As for the keyword auditor independence, 53 literature was found and a total of 45 literature was obtained for the audit fee keyword. The time range set as a search filter is 2014 to 2023. After collecting articles and materials from relevant literature, researchers try to study to gain a deeper understanding and separate the literature obtained into several categories according to variables that are influential factors on audit quality so that it is easier to analyze and conclude. By using the find feature by typing every keyword in the literature that has been found, researchers will find it easier to find theories, explanations, and research results related to the contribution of ethics, competence, independence, and audit fees to audit quality. The literature used is articles from accredited journals and reading books which have been officially registered.

## **RESULTS AND DISCUSSION**

### **Audit Ethics**

The professional ethics of an accountant are principles that become guidelines and behavioural references for public accountants to carry out their duties responsibly and objectively Sukrisno Agoes (2017). The results of research conducted by Suryaningsih & Khabibah (2022) explain that as a public accountants, auditors must be able to apply a high ethos spirit in themselves when carrying out their obligations or duties. When this has been done, the opinions expressed follow actual reality, especially regarding financial performance in an organization or entity. In this case, an auditor must comply with the code of ethics in the provisions of audit standards to regulate the relationship between the auditor and superiors, work partners, the community, and the objectives that will be researched. Ethics play an important role in improving audit quality. Then another research conducted by (Hanjani & Rahardja, 2014) concluded that audit quality is influenced significantly by auditor ethics, where the higher the auditor's ethics, the higher the audit's quality. He further said that an auditor must instil strongly in himself professional ethics as stipulated by IAI, including integrity, competence, confidentiality, objectivity, competence and accuracy, and professional

behaviour; this is intended to prevent unfair competition. If an auditor upholds ethics, it can create better audit quality (Maulana, 2020).

In line with the results of research conducted by Cahyani & Zulvia (2019), where research with the object of Public Accounting in Padang City found that audit quality is positively and crucially by auditor ethics, the more compliance with auditor ethics, the higher the quality of the audit carried out. Anti-Fraud Awareness affects fraud prevention, meaning that the higher employee anti-fraud awareness, the better fraud prevention can be done. This statement also follows the research carried out by Tiara (2021), who claims that professional ethics has an important positive influence on auditors' decision-making at BPK RI Sumut. The auditor's decision based on this ethics will prioritize the balance of morals, conscience, and morals in every audit decision-making so that the existence of audit ethics will raise the level of audit quality at a good level.

Summing up previous research findings, audit ethics play a significant role in improving the quality of audits. This is because an ethical auditor will be highly aware of the application of public accountants' professional code of ethics. High awareness of implementing the code of ethics will make auditors aware of applying moral and ethical aspects as considerations in every audit decision-making. Good audit quality certainly produces opinions that represent the real situation, especially in a client's financial statements. Awareness of the situation events will be noticed in making decisions.

### **Auditor Competence**

Auditor competence is related to the professional expertise of an auditor, both in terms of skills and knowledge obtained by taking official education, especially auditing and accounting, as well as experience that continues to hone his skills and knowledge. These aspects are applied in every action to produce objective opinions and quality reports (Suryandari & Endiana, 2021). With this competence, it can ensure that the quality of the audit produced has been accompanied by a qualified level of professionalism (Tjahjono & Adawiyah, 2019) and. Based on the research results completed by Maulana (2020), competence affects audit quality. He further explained that when an accountant has sufficient knowledge and experience and is firm, he can carry out audits objectively, thoroughly and carefully to be able to find the location of violations in the client's financial statements, ability explore information in depth and the ability to detect fraud will increase the audit quality carried out. This competency is used as a basis for measuring the effectiveness of an auditor's performance where an auditor will solve a problem when it is not enough in self-quality, certain skills, and knowledge; in honing this competence, an auditor must be experienced in order to work quickly and precisely with quality results (Suryaningsih & Khabibah, 2022). The research conducted by (Wahyuni & Rizal, 2022) resulted in the finding that audit competence has an important influence

on audit quality where the influence caused has the same or positive direction, meaning that the higher the level of competence, the more qualified the audit results carried out by an auditor. Based on the results, it can be summarized that competence is one of the foundations that must be inherent in an auditor, both knowledge, skills/expertise and sufficient experience in order to be able to provide effective and optimal performance in order to achieve a high level of audit quality.

### **Auditor Independence**

A mental attitude that is not inclined or impartial so that it is free from the grip of any party and free from the nature of dependence on any party is referred to as independence (Mulyadi, 2010). When an auditor is not independent, it is believed that most of the audit function's values are lost when the auditor becomes a client advisor (Ardhani et al., 2019). It means that independence is one of the most needed aspects in improving audit quality. Auditors have to always act with honesty both to client management, but also to creditors as well as to other parties who trust in the quality of performance of a public accountant. When conducting the audit process, public accountants are also required to comply with applicable principles by putting aside personal or group interests in completing their duties that deviate from the principle of objectivity and integrity. In another definition, the inherent honesty of an auditor when considering reality by upholding objectivity and freedom from the influence of other parties when formulating and expressing his opinion is referred to as auditor independence (Pratiwi et al., 2019). Previous research shows that independence has a positive and crucial influence on preventing deviant behaviour in accounting, such as fraud, meaning that high independence in an auditor will make the auditor's thinking more focused on goals and not easily submit to other parties or clients when they know evidence of fraud when the financial statement examination process is carried out (Wulandari & Nuryanto, 2018).

Referring to the results of research that has been completed by Pratiwi et al. (2019) and Ardhani et al. (2019), it can be seen that the level of independence of an auditor has positive and significant implications for improving the audit quality, where the level of independence of an auditor is getting higher, it will have a consequence on the better quality of audit result. This happens because if an auditor is embedded in a high spirit of independence, he will not be influenced by other parties, so he expresses an opinion representing the real condition of the client's financial performance. With the high spirit of independence in the auditor, it will also strengthen the awareness of an auditor to comply with SPAP; this is a guarantee that the audit report and opinions provided follow facts in the field so that users of financial statements will not find false information which makes the decisions taken incorrectly and

detrimentally. Several factors contribute significantly to increasing the auditor independence level based on the findings of research conducted by Asana & Yogantara (2020), namely audit fees and the length of the relationship established by KAP with clients. Then, according to the results of one of the research, it is explained that establishing an audit committee is the most dominant factor that increases the quality of auditor independence. In contrast, client business relationships and economic interests are the most important or dominant factor that decreases auditor independence (Marlina et al., 2022).

### **Audit Fee**

An audit fee is a fee in the form of audit income with a value that varies according to considerations regarding the process of completing audit tasks, such as the level of complexity of the task, the name of the Public Accounting Firm on duty, and the complexity of the audit assignment (Sukrisno Agoes, 2019a). This fee can be considered as remuneration for services provided to auditors to reimburse various costs incurred during the audit process and based on the findings of a study that has been completed by Aqmarina et al. (2022) explained that audit fees have positive and significant implications for improving high-quality audit results, which means that the higher the audit fee received by an auditor, the better the quality of performance and the results of the audit. The research findings agree with a study by Purnomo & Aulia (2019). If the costs incurred for audit fees are large, it can make audit quality experience an increase in quality; this is because the audit fees obtained in one year and the estimated operational costs needed to complete the audit process can have implications for improving audit quality (Kurnianingsih & Rohman, 2014). From various statements in previous research, the increasing or large audit costs provided by clients to auditors can encourage auditors to strive to improve the quality of the audit results conducted. Good audit quality will ensure that the opinion given to the financial statements of a corporation truly reflects the circumstances according to the facts. The high quality of this audit will certainly impact increasing the credibility of auditors in the eyes of the public.

### **CONCLUSION**

Companies must be transparent, uphold accountability as drivers of the economy, and carry the mandate of various interested parties. The form of transparency and accountability of the entity can be seen from the output of the corporate's financial performance, which is contained in the financial statements. Incorrect information in financial statements can cause upset in decision-making by both investors and creditors. Suppose the information in the financial statements could be better quality and credible. In that case, the decision taken by investors as investors is not right, where the expected return from the company's performance is not in line with the estimates. Then for creditors, this will also be



misleading when giving loan decisions to an entity because by reading the information in the financial statements, creditors can make decisions that plunge them into the risk of such a large loss. This certainly requires the role of parties who can review or audit financial statements so that the reports presented reflect the real situation. However, fraud that is rife in accounting and auditing makes the problem worthy of major attention—especially issues related to audit quality.

In this research, it was found that several factors, including audit ethics, audit competence, audit independence, and audit fees, influence audit quality. Ethics influence improving audit quality, where ethical public accountants will have a high awareness to comply with the professional code of ethics so that they will apply ethics and morals in every decision-making. Competency relates to audit knowledge, skills, and experience, where experience will sharpen the auditor's knowledge and skills to work quickly, precisely, and carefully. Then, the auditor's independence will have implications for the implementation of an audit that is independent or free from the control and influence of other parties so that objectivity in the implementation of the audit increases and the audit follows existing facts. The audit fee also plays a role in improving audit quality, where the higher the audit fee received by the auditor, the quality of the audit produced is also at a high level of quality.

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