

# Audit Quality Reduction Behavior: A Literature Review

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## ABSTRACT

Audit quality has become an important issue for accounting professionals. The phenomenon of audit quality criticism from stakeholders such as users of financial statements and the government who shows dissatisfaction with financial statements will pressure auditors to improve audit quality. Auditors do not always apply audit procedures in the audit program. Audit quality behavior is defined as the auditor's actions during the audit process by reducing the effectiveness of existing audit evidence. This study aims to discuss the behavior of audit quality reduction a review of the existing literature related to that issues and then identify empirical evidence from previous research. Data collection techniques through search in national and international journals and selected based on related keywords, audit quality reduction. Based on the results of previous research, it is known that time pressure, work-family conflict, high work stress levels, audit fees, and experience can affect the behavior of decreasing audit quality. In contrast, work-family conflict and experience have no significant effect. The implications of the results of this study are expected to provide an in-depth understanding of the factors that affect the reduction of audit quality so that it can be used as evaluation material to improve audit quality.

**Keywords:** Time Pressure; Work-Family Conflict; Job Stress; Audit Fees; Audit Experience

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## INTRODUCTION

This study discusses the factors that affect the reduction of audit quality by understanding the urgency of audit quality to achieve good audit quality. Various factors have a negative or positive

effect on the reduction of audit quality following previous studies (Salehi et al., 2017). Understanding and assessing the actual audit quality and in accordance with audit quality

standards cannot be seen from the audit results alone (Brown et al., 2016). Quality audits are intended to check system compliance with quality system standards (QS). However, they can also carry out continuous quality improvement (CQI) and achieve total quality management (TQM) benchmarks (Rajendran & Devadasan, 2005). There are many criticisms of the quality of assurance services from stakeholders such as users of financial statements and the government, as recent criticism of some aspects of current practice within National Health System has placed the role of clinical audit in full oversight in addressing the challenges managers face in avoiding harm while improving outcomes and standards of care (Cowan, 2002). Such criticism is a sign that the client is dissatisfied with the quality of service provided and puts great pressure on external monitoring of work and improving the quality of the audit process (Pamudji, 2009).

Background of the Audit Quality Reduction Behavior, Svanberg & Öhman (2013) Said auditors are often under the pressure of tight time budgets resulting in part from the offering of auditing contracts. Potential conflict between controlling costs and conducting quality audits. Job stress is often associated with the auditing profession (Amiruddin, 2019). Audit quality guarantees the quality used to compare actual and expected conditions. In order for the auditor's report to be of high quality, the auditor must act in a professional and independent manner, comply with auditing standards, obtain competent and sufficient audit evidence, and perform a complete set of audit procedures (Amiruddin et al., 2016). With several conflicts and problems, the auditor has certainly been involved in behavior that can threaten the reduction of audit quality (Kusumastuti, 2017). Auditing is the process of evaluating evidence about business statements to determine how well these statements meet specified criteria and

provide them to users who need them (Pamudji, 2009). Is also a systematic and critical process of examining financial statements prepared to provide an opinion on the completeness of financial statements (Kusumastuti, 2017). Audit design is a risk reduction process in situations involving large numbers, and the cost of errors can be high. The goal is to improve performance assurance by anticipating and preventing potential problems. To be effective and acceptable, auditors must be objective and demonstrate professional and personal skills in a manner not significantly different from those involved in the more familiar forms of auditing (Jaffe, 1987). In addition, there is a significant positive relationship between cost pressures and audit fees with an error rate of 10% during 2010. While there is no significant relationship between audit fee pressures and audit quality in the years before and after 2010 (Salehi et al., 2017).

Objective of the Audit Quality Reduction Behavior: Auditors need to work professionally in their audit work. Because management standards for auditors change their goals, that is, based on the severity of the validation error results. High audit quality does not guarantee that auditors can be protected from legal liability when the consequences of audit failure are severe (Sarunggalo & Siregar, 2012). There is a phenomenon of retrospective bias that is very detrimental to the CPA (Public Accounting) profession. When hindsight bias is applied, the auditor must make decisions without knowing the outcome, but the auditor's duties are determined concerning the outcome. When evaluating, the auditor considers that certain events must be (post mortem) potentially predictable and (expected) predictable (Herusetya, 2012). A decrease in audit quality can reduce public trust in accountants and reduce the integrity of public accountants for their audit results. So it is necessary to make efforts to

prevent a decrease in audit quality by motivating public accountants to realize that public accountants have a big role for the business world (Amiruddin et al., 2016). It is necessary for auditors who carry out their profession to comply with the Indonesian accountant code of ethics, professional standards, and accounting standards in order to achieve good audit quality (Pamudji, 2009). Each auditor must maintain integrity and objectivity by demonstrating ethical and firm behavior without the pretense of acting fairly for his benefit without pressure or demands from certain parties. Increasing audit quality is also expected to increase the satisfaction of audit service clients with the resulting audit (Pamudji, 2009).

Based on the above phenomenon that the reduction of audit quality is crucial to study, many factors are believed to influence the reduction of audit quality following previous research. Therefore, this study seeks to identify factors that often appear and directly influence audit quality decline based on the results of empirical studies.

## LITERATURE REVIEW

Audit defined as a formal examination of an agency's assets and accounts. Audits have an important nature in the management of organizations and are usually carried out against standard checks and asset management (Handa et al., 2019). The audit method is completely based on compliance with the traditional phrase "Show me" as the basic statement for all audits (Wharton, 2000). An audit is an internal management tool intended to inform organizational management and stakeholders about the performance of operations and assets following expectations or standards. Audits are usually carried out with the expectation of a finding – handling or management according to standards as expected, handling or managing with deficiencies to be corrected, and handling or

management that exceeds standards (Handa et al., 2019).

Svanberg & Öhman (2013), stated that auditors are often under pressure from rigid time budgets, partly from offering audit contracts. demonstrate a predictive conflict between cost control and the achievement of high quality audits. Auditors play an important role in detecting financial fraud to predict business failure in unexpected financial crises; audit firms need to provide quality independent opinions to their clients to build goodwill in their profession (Yuen et al., 2013). Auditors who have expertise are expected to be able to conduct audits of better quality due to their higher ability to identify and deal with problems more specifically (Salehi et al., 2017).

Audits are focused on ways to manage auditors' knowledge assets to increase their efficiency and effectiveness. The audit is aware of knowledge assets as a key factor of production and an important capital asset in the knowledge economy. To enhance knowledge as a capital asset, managers must have methods for classifying and defining their knowledge assets, understanding their behavior and properties, to describe how, when, why, and where they are utilized in business processes and their uses. Understand how to manage knowledge assets, including investing in them and the risks and liabilities that arise if they are not managed, and how to account for those assets (Handa et al., 2019).

Behavioral problems are unavoidable from the audit, including behavior that can reduce the quality of an audit such as the possibility of an auditor committing dysfunctional behavior. The decrease in quality in the audit is a form of intentional reduction in quality by the auditor (Kusumastuti, 2017). Amiruddin et al., 2016, states that the behavior of reducing audit quality is an action taken by the auditor in carrying out an audit that affects the

effectiveness of audit evidence decreases. Companies with high investment opportunities need a high-quality audit because companies with high investment opportunities will have weaknesses in their internal controls. This vulnerability arises because internal controls are not in line with business growth, creating increased control risk and causing audit risk to increase (Sarunggalo & Siregar, 2012). These two important things are:

### Audit Quality

Audit quality has become an important issue for accounting professionals. There is no specific definition of audit quality due to the lack of a general understanding of the factors involved in preparing audit quality and the frequent role conflicts between users of audit reports. Auditors usually check audit quality. The quality of audit performance is always related to applicable standards, which include general standards, fieldwork standards, and reporting standards (Pamudji, 2009).

There are many definitions of audit quality. Literature practitioners often define audit quality relative to the extent to which the audit conforms to applicable auditing standards (Paino et al., 2010). Salehi et al. (2017), the auditor has the opportunity to find material misstatements in the annual financial statements, as long as there are misstatements in them and the auditor has the opportunity to disclose material misstatements as auditor independence and professional competence which indicates audit quality (Cowan, 2002). The pressure between cost and quality is at the core of the audit (Paino et al., 2010).

Researchers in the field of accounting consider several groups of audit quality, which have different definitions. The definition of audit quality is as follows (Brown et al., 2016):

- Audit professionals: partner workload; staff influence; technical accounting and auditing resources; workload managers and staff; audit experience; special skills and knowledge; the number of centralized audit work in service centers; audit industry expertise; changes in audit personnel; audit professional training hours
- Audit process: includes the results of an independent survey of KAP personnel; compensation and quality ratings; effort, client risk and audit fees; independent compliance requirements; infrastructure that supports audit quality
- Audit results: frequency and impact of financial statement restatements; fraud and other financial reporting violations; infer audit quality from financial reporting quality measures; timely reporting of internal control weaknesses

To produce a high quality audit report, the auditor must work professionally and independently in accordance with auditing standards, collect relevant and competent evidence, and carry out stages in accordance with audit procedures. An audit that can improve the quality of information so that it is reliable is a form of high-quality audit (Amiruddin, 2019). Audit failure automatically affects the quality of the results of the financial analysis that has been carried out and has a major impact on making accurate decisions with material information (Budisantoso & Kurniawan, 2022).

## **Audit Quality Behavior**

Actions taken by the auditor to reduce the effectiveness of audit evidence are a form of action to reduce audit quality (Kusumastuti, 2017). The existence of a reduction in audit quality. In the audit literature indicates that the auditor does not always implement audit procedures in an audit program. Audit quality behavior is defined as the auditor's actions during the audit process by reducing the effectiveness of existing audit evidence. The dysfunctional practices mentioned above that directly degrade audit quality and under-reporting (URT) with indirect effects can all be considered unethical. Unethical behavior is behavior that can harm others, deviates from these rules, and is morally unacceptable (Amiruddin, 2019).

Amiruddin et al. (2016), stated that the behavior of declining audit quality occurs when the auditor incorrectly performs audit procedures in completing their duties. Audit behavior is a serious problem because this behavior will not only harm the individual auditor, but also threaten the originality of the audit opinion. A decrease in audit quality will also affect the economic decisions of users of audit reports, the quality of the company's audit performance calculated by the misstatement method will result in two possibilities, namely audit quality will increase when misstatements decrease and audit quality will decrease when misstatements increase. Concerning the measurement of audit quality through financial statement misstatements. Salehi et al. (2017) states that auditors prevent misstatements of a company's financial position when audit quality is high. When audit quality is low, auditors can help managers to describe the company's financial position through counseling.

Research Yuen et al. (2013) indicates that a decrease in financial statement misstatements is likely to be followed by an increase in auditor effort and high audit quality. there is a negative

relationship between audit actions and restatement of the annual report from the results of this study. Audit quality is not public information and cannot be directly observed by users of external financial statements (Herusetya, 2012).

## **METHODOLOGY**

The data collection technique is carried out by a literature study, which is defined as a method in the form of theoretical studies from previous studies with variables that affect the reduction of audit quality (Kusumastuti, 2017). This research data collection technique utilizes research results published through search results in international scientific journals (Amiruddin, 2019). The reference journals that will be analyzed are 25 journals with 20 journals obtained from the Emerald international journal and 5 journals obtained from Google Scholar. Journal collections were collected from 2005 to 2022.

The data analysis method uses a descriptive approach through a literature review, including describing research results on the factors that affect audit quality. The data used is the type of secondary data. The population of this study is all evidence and research articles on the factors that affect the decline in audit quality. The work on this literature review began by searching the Emerald library database ([www.emeraldinsight.com](http://www.emeraldinsight.com)) by including "audit quality reduction" as the main keyword. The results of the search for papers show that there are approximately 14,000 papers that discuss auditing and about 100 papers that focus on audit reduction and quality.

## RESULT AND DISCUSSION

This study is intended to examine further the relationship between the factors that affect the reduction of audit quality and their explanations (Brown et al., 2016). This study discusses auditor work stress, time budget pressure, work-family conflict, role ambiguity, and work-family conflict (Amiruddin, 2019). At the same time, this study adds work stress, audit fee, and audit experience level to the decline in audit quality. Among the various models, studies on audit quality reduction behavior do not show that auditors have individual control over audit quality reduction. Therefore, while individual self-control is the best predictor of behavior and plays an important role in improving test quality, individual self-control is an important issue (Kusumastuti, 2017).

Audit quality has a huge impact on client satisfaction. Customer satisfaction also has a significant influence on customer loyalty. However, the experience of new auditors or exchange auditors and controllers does not significantly impact client satisfaction (Sarunggalo & Siregar, 2012). The main motivating factors for engaging in degraded audit behavior are the time pressure and low risk of audit work. The high time budget pressure felt by high-level auditors encourages the repetition of quality-reducing behavior during the audit. This is supported by evidence that 63% of the participating examiners admitted that they had engaged in audit quality-reducing behavior (Kusumastuti, 2017). Research result Pamudji (2009) describes the relationship between audit quality, user satisfaction, new auditor experience, test execution, and loyalty. Based on data analysis, audit quality has a significant effect on customer satisfaction. Customer satisfaction has a significant influence on loyalty. However, the experience of the new auditor (change of auditor) and the implementation of the test did not significantly affect customer satisfaction.

Experience in accounting is not required to create customer satisfaction. Four dimensions of accounting experience: experience working as an auditor, nature of the industry being audited, completion of audit training, and completion of accounting training (Pamudji, 2009).

### The Effect of Covid-19 on Audit Quality Reduction

In this Covid-19 pandemic, social distancing conditions can affect audit fees, business continuity assessments, human resources, audit procedures, audit personnel salaries, and audit efforts, which can severely impact audit quality. Practical implications of implementing a work-from-home strategy, auditors are strongly advised to invest more in digital programs, including artificial intelligence, blockchain, network security, and data functionality development (Albitar et al., 2021). The importance of audit quality for reducing agency problems in emerging economic settings (Khan et al., 2016). By looking for the influence between corporate governance (CG) components on the quality of financial reporting (QFR). The components studied are the Audit Committee (AC), the CEO, and the quality of the external auditor. Findings The findings reveal that each of the three components positively impacts QFR, but AC has the greatest effect in this regard (Alzeban, 2020). Audit quality will of course also affect the quality of financial reporting. Research shows that corporate governance mechanisms, especially members of independence, audit committee size, and financial experts have a statistically significant relationship with real earnings management. However, the effect of audit committee meetings has no significant effect on real earnings management (Mardessi, 2022).



### **Significant Effect Due to Time Pressure**

To find out what factors affect the decline in audit quality, it is necessary to examine various previous studies in evidence. Research that has been done previously in examining the direct effect on the behavior of decreasing audit quality, only time pressure has a significant effect, while work-family conflict is not significant. However, in testing the indirect effect/mediation effect, there is a significant effect on all tests that time pressure and work-family conflict, each have a significant effect on the behavior of audit quality decline through work stress. Employee performance is influenced by the high level of conflict faced by individuals between the workplace and family which can be the cause of declining audit quality. The findings of this study are in line with the theory [Handa et al. \(2019\)](#), which explains that the role conflict experienced by auditors at work can have an impact and influence on work stress experienced by auditors.

Time pressure has a positive and significant effect on work stress, and time pressure has a positive and significant effect on turnover intention. Time pressure also has a positive and significant effect on reducing audit quality ([Amiruddin et al., 2016](#)). The effect of time pressure on the behavior of decreasing audit quality through work stress is in line with the expectancy theory, which describes a person's belief in doing work according to his abilities with the expected results and within the specified time. However, the time target set is not in accordance with the amount of work that must be completed by the auditor, which can result in failure to achieve the expected goals. It means that the existing time pressure can affect work stress, so the auditor will take other actions to achieve the expected goals, namely by performing audit quality reduction behavior ([Svanberg & Öhman, 2013](#)).

The research results of [Salehi et al. \(2017\)](#) show that business entities have exerted more

pressure to reduce audit fees (in 2010 compared to other years). There is a significant positive relationship between cost pressure and the misstatement rate at an error rate of 10% in 2010. In contrast, in the years before and after 2010, there is a significant negative relationship between audit fee pressure and audit quality. Time budget pressures were less correlated with dysfunctional testing behaviors, such as test quality-degrading and unreported timing behavior. In addition, the results show a significant relationship between dysfunctional audit behavior (reporting of behavior degrading audit quality and temporal behavior) and moral toughness ([Marzuki & Al-Amin, 2021](#)).

Turnover intentions make auditors perform audit quality degradation behavior [Salehi et al. \(2017\)](#) examines the amount of downward pressure on audit fees and their effect on audit quality. The result is that there is a significant positive relationship between cost pressure and the level of misstatement [Amiruddin \(2019\)](#) found that low-level work stress negatively affected audit quality-degrading behavior, while high-level job stress positively affected audit-quality-degrading behavior. In another study, job stress causes job dissatisfaction and lowers job performance.

### **Effect of Fees Paid by Auditors on Audit Quality**

Another factor that affects audit quality is the fees paid to auditors, the greater the fees paid to auditors, the greater the auditor's efforts, and the impact on increasing audit quality. In addition, higher fees will make auditors more dependent on their clients from a material perspective. Auditors try to carry out their activities with higher quality because auditors do not want to lose interest in the company ([Salehi et al., 2017](#)). On the other hand, it shows that independence, experience, professional management, and accountability have a long-term impact on audit quality. In addition, this study shows that independence, diligence, and

responsibility partially affect audit quality, but not experience. This study also shows that independence is a major factor in audit quality (Amiruddin, 2019).

The work stress model examines the time budget pressures of the exam environment (e.g., type of company, position, client fees, exam schedule, attendance, last year's budget) and focuses on how examiners can cope with time budget pressures. Provides insight into the implications of coping mechanisms for audit staff and organizations through reduced audit quality and less reporting time (Cowan, 2002). A study Sarungalo & Siregar (2012) shows that investment opportunities positively correlate with audit quality (measured by auditor scale). The study also shows that audit quality (measured by industry expert auditors) can reduce the positive impact of investment opportunities and yield management.

Education about auditing also has more or less influence on the quality of the resulting audit and the audit expectations gap. Research conducted in Bangladesh proves that audit education significantly reduces the audit expectations gap (AEG), especially in audit reliability. However, the results also show that although the introduction of accounting cases in auditing materials is in high demand among students, it also creates some non credible expectations regarding audit responsibilities (Siddiqui et al., 2009). In addition, the more experienced an audit firm is in a particular industry, the more interested it is in offering high-quality audit services to enhance its reputation (Salehi et al., 2017).

### **The Effect of Work Experiences on Audit Quality Reduction**

The length of audit work has a positive and significant effect on audit quality. In addition, a longer audit period allows public accountants to know the organization's condition better and have

sufficient knowledge about the organization. An effective audit program can be designed to produce quality audits. Also, audit rotation has been shown to positively and significantly affect audit quality (Kusumastuti, 2017; Utami & Diyanty, 2015). The effect of acceptance of dysfunctional audit behavior on the auditor's desire to move. The only variable that did not significantly affect the behavior of the test quality decline was the complexity of the task. His research also shows that time pressure and customer concerns positively and significantly impact review quality reduction behavior. On the other hand, independence was negatively and significantly associated with dysfunctional test behavior (Gaaya et al., 2019).

Personality traits are factors uniquely related to a person or distinguish one person from another. Personal characteristics include personality characteristics such as personality, gender, nationality, etc., as well as the results of the socialization process and human resource development such as organizational commitment and work commitment. Auditors who wish to leave the organization will likely engage in dysfunctional audit behavior because they are less afraid of possible restrictions once the behavior is discovered.

### **CONCLUSION AND RECOMMENDATION**

This literature review was conducted to identify the factors that influence the reduction of audit quality with further research on the decline in audit quality (Amiruddin et al., 2016). Many studies have been conducted to investigate the variables that affect testing degradation, such as time budget pressure, work-family conflict, work stress, audit fees, and level of audit experience. This study intends to identify what factors often appear to reduce audit quality and significantly influence audit quality reduction.



Based on the results of the study, it is known that work-family conflict and time pressure have a significant effect on work stress. In testing the direct effect on audit quality decline behavior, only time pressure has a significant effect, while work-family conflict has no significant effect. Low level work stress is detrimental to audit quality decreasing behavior, while high level job stress has a positive impact on audit quality decline behavior.

Likewise, audit fees have a significant positive relationship with the level of misstatement. Meanwhile, experience does not have a significant effect on reducing audit quality. In addition, there is a significant positive relationship between cost pressures and the level of misstatement that mostly occurred in 2010. Meanwhile, there is no significant relationship between audits and audit fee pressures in the years before and after 2010.

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