



The Effect of Workload, Level of Audit Fees and Audit Risk on Audit Quality: An Empirical Study of a Public Accounting Office in East Java-Indonesia

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Abstract

This study explores the variables of workload, level of audit fees and audit risk on audit quality by testing the three research hypotheses using SPSS with multiple linear regression methods. The study was conducted at a Public Accounting Firm in East Java, Indonesia, with a population of 48 officially registered auditors. A questionnaire instrument was used to collect research data, containing questions/statements related to research variables tested for validity and reliability. The collected data were analyzed using multiple linear regression methods. The research results show that workload variables, audit fees, and risk levels significantly positively affect audit quality. The main research contribution of this study is aimed at practitioners and authorities or associations that, in the preparation and implementation of audit standards, must consider the auditor's internal and external factors and the client's real condition. The association needs to bridge the mistakes of the auditor or KAP when dealing with different client conditions. In addition, based on the results of this study, it is necessary to consider work overload and working time for auditors because they affect audit quality.

Keywords: workload, level of audit fees, audit risk, audit quality

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INTRODUCTION

Currently, cases of low audit quality still occur in several countries, including Indonesia, which have become a worrying phenomena in society, such as the case involving Ernst & Young Indonesia's partners in 2017, who were declared to have failed to conduct an appropriate audit of the client's financial statements by providing an unqualified opinion not supported by sufficient evidence (Christensen et al., 2021). In addition, the Ministry of Finance announced the sanctions imposed on the Public Accountant Kasner Sirumapea and the Public Accounting Firm (KAP) Tanubrata, Sutanto, Fahmi, Bambang & Rekan for audit errors in the Financial Statements of PT Garuda Indonesia Tbk for the 2018 financial year. Garuda's Annual Financial Statements stated disabled after it was discovered that Garuda Indonesia recognized revenue related to the cooperation carried out with PT Mahata Aero Teknologi for payments that Garuda will receive after the signing of the agreement, so this has an impact on Garuda's Profit and Loss Report. The Ministry of Finance examined Public Accountants Kasner Sirumapea and KAP Tanubrata, Sutanto, Fahmi, Bambang & Rekan (members of the international audit organization BDO), who conducted an audit of PT Garuda Indonesia Tbk's Financial Statements for the 2018 financial year and found violations of the Auditing Standards (SA) by Auditors from KAP, which influenced the opinion of the Independent Auditor Report (LAI) (Munidewi et al., 2020; Putra et al., 2022; Setiawati et al., 2021).

The applicable auditing standards in the audit process must guide the auditor. Many things can decrease audit quality in the auditor self, thereby reducing audit quality, one of which is workloads that need to be lighter (Suhayati, 2022). During busy times (peak season), auditors tend to experience fatigue, reducing the auditor's ability to detect fraud (Heo et al., 2021). High workloads can occur due to client pressure on auditors (Cheng et al., 2021). Although the workload during the audit process does not necessarily negatively affect the professional standards that auditors must uphold, it is one factor that must be considered to prevent potential deviations (Suhardianto & Leung, 2020). Previous studies have found that workload affects audit quality. However, several studies have found different results, namely that excess work by auditors becomes a challenge and has no effect on audit quality (J. Chen et al., 2020). These inconsistent results motivated us to retrace these conditions, so the researchers conducted a research replication with different auditor conditions and situations from previous studies. Audit quality can be influenced by internal and external auditor factors (Christensen et al., 2021; Heo et al., 2021).

One external factor affecting audit quality is the level of audit fees, which is called an audit fee (Suhardianto & Leung, 2020). In this case, it is assumed that auditors with higher quality will also charge a higher audit fee (J. Chen et al., 2020). Previous research also assumed that auditors with higher quality would charge a higher audit fee because a quality auditor would reflect the information owned by the company owner (J. Chen et al., 2020; Mnif & Cherif, 2022). The audit fee given by the client to the public accountant is not small because of the complexity of the transaction (Calderon & Gao, 2021). However, public accountants often conspire and are not independent of client audits, even those of prominent public accountants (Putra et al., 2022). Previous studies have yet to obtain consistent results; Li et al. (2020) found that the level of audit fees affects audit quality. However, Gandía and Huguet (2021) found that the client and auditor had agreed upon the audit fee at the outset, so it did not determine audit quality. This means that the audit fee does not affect audit quality. The amount of the fee sometimes puts an auditor in a dilemma position; on the one hand, the auditor must be independent in giving an opinion regarding the fairness of the financial statements relating to the interests of many parties. Still, on the other hand, the auditor must also be able to fulfil the demands desired by the client, who pays a fee for services so that clients are satisfied with their work and continue to use their services in the future (Dyball & Seethamraju, 2021; Fakhfakh & Jarboui, 2022a; Kend & Nguyen, 2022). The research results are not yet consistent,

so there is an opportunity to conduct further investigations into the conditions of auditors in developing countries and the varying sizes of public accounting firms (Li et al., 2020).

Audit risk considered in conducting the audit process can show good audit quality. The audit aims to reduce this risk to a low level acceptable to the auditor (Zou et al., 2021). This risk is the uncertainty faced by the auditor, where it is possible that the evidence collected by the auditor cannot detect material misstatements and will impact the resulting audit quality (Wang et al., 2021). In carrying out an audit, the auditor decides on an acceptable level of risk and plans an audit to achieve that level of audit risk (Bauer et al., 2020; H. Chen et al., 2019). Audit risk is the possibility that the auditor will give an incorrect opinion on financial statements that are materially misstated (Bunjaku, 2019; Eulerich et al., 2020). Different findings were put forward by Hamshari et al. (2021) and Noordin et al. (2022), which explain that Audit Risk does not affect audit quality. Based on the description of the background of the problems above, the researchers conducted another test regarding the effect of workload, level of audit fees and audit risk on audit quality. The research contribution is aimed at audit decision-makers, namely auditors and public accounting firms, as well as clients and authorities. Theoretical contributions are made in the context of using agency theory for audit research. Agency theory has a wide range in the auditing sector, especially the determinants of factors that affect audit quality, such as workload, audit fees and audit risk (Saputra, Mu'ah et al., 2022). Auditors and public accounting firms make practical contributions to auditing practitioners when considering audit quality. KAP must have a standard audit fee, be able to divide tasks between auditors and have risk guidelines so that audit quality is maintained. Policy contributions are intended for authorities, in this case, the Indonesian Association of Public Accountants and the Ministry of Finance, to reference quality standards for auditing (Saputra, Subroto et al., 2022). In preparing audit standards, it also pays attention to the internal and external conditions of the auditors to make national auditing standards a complete reference for auditors.

LITERATURE REVIEW AND HYPOTHESIS FORMULATION

Agency Theory

Agency theory is the theoretical foundation that underlies the company-based practice used so far (Saputra et al., 2021). An agency relationship occurs when one party (principal) employs another party (agent) to perform a service and thus delegates authority to make audit quality in this study (Naciti, 2019). In agency theory, independent auditors act as mediators between two parties (agents and principals) who have different interests (Tang et al., 2017). Independent auditors also reduce agency costs arising from selfish behaviour by agents (managers) and reduce fraud committed by management in preparing financial reports; testing is needed to make it more reliable (Saputra, Jayawarsa et al., 2022). This test is carried out by an independent party, namely an independent auditor. Finally, in agency theory, the auditor as a third party helps understand conflicts of interest between principals and agents (Goebel, 2019; Maestrini et al., 2018).

Workload and Audit Quality

A high workload can reduce an auditor's ability to find fraud or errors that may occur in a financial report. Fadhilah and Halmawati (2021) state that a high workload can reduce the judgment issued by the auditor and disrupt the audit process, resulting in low audit quality. Research by Setiawati et al. (2021) proves that workload has a significant effect on audit quality as well, and research by Hwang and Hongn (2022), Lopez and Greenwald (2022), and

Munidewi et al. (2020) proved that workload has a significant negative effect on audit quality, this means that the higher the workload of the auditor, the lower the audit quality. Based on the description above, the hypothesis can be formulated as follows.

H1: Workload has a positive effect on audit quality

Level of Audit Fees and Audit Quality

Audit fees are fees received by public accountants after carrying out their audit services; the amount depends on the assignment risk, the complexity of the services provided, the level of expertise required to carry out these services, the fee structure of the KAP concerned (Jha et al., 2021). Li et al. (2020) and Mnif Sellami and Cherif (2020) prove that multinational companies and banks in developed countries prefer to pay large audit fees because they seek auditors who can produce quality audits. Cho et al. (2021) prove that audit fees significantly affect audit quality. Higher fees will improve audit quality because audit fees earned in one year and estimated operational costs needed to carry out the audit process can improve audit quality (Jha et al., 2021; Li et al., 2020; Munidewi et al., 2020; Setiawati et al., 2021). Based on the explanation of the results of previous research, the hypothesis can be formulated as follows.

H2: The level of audit fees has a positive effect on audit quality

Audit Risk and Audit Quality

Risk in an audit means that the auditor has accepted a degree of uncertainty regarding the competence of evidence, the effectiveness of the client's internal control structure and uncertainty as to whether the financial statements are presented fairly after the audit is completed (Wang et al., 2021). Audit risk also affects audit quality (H. Chen et al., 2019). Audit risk is the risk of giving an inappropriate audit opinion (stating an inappropriate audit opinion) on financial statements that are materially misstated (Bunjaku, 2019). The results of Hamshari et al. (2021) show that the risk of error and complexity do not affect audit quality. Meanwhile, different results were found by Shafati et al. (2020) that audit risk affects audit quality reduction behaviour. Audit risk is a condition of uncertainty the auditor faces that causes the audit not to achieve its objectives (Mubako & O'Donnell, 2018). In other words, the conclusions or opinions do not follow the actual conditions (Contessotto et al., 2021). An auditor who conducts an operational audit is said to experience audit risk if the auditor concludes that activities have been carried out economically, efficiently and effectively when there are inefficiencies, inefficiencies and ineffectiveness in carrying out activities (Mazza et al., 2023 Porcuna-Enguix et al., 2021; Widmann et al., 2021). Based on this description, the research hypothesis can be formulated as follows:

H3: Audit risk has a positive effect on audit quality

METHOD

This research is quantitative research that tests the hypothesis. The primary data was collected with the help of a questionnaire instrument. Sampling was carried out using a census technique, in which the researcher took all population members as respondents, namely 48 auditors from 8 Public Accounting Firms in Malang-East Java. Data collection was carried out by distributing structured questionnaires. The statistical test tool in this study used SPSS with multiple linear regression methods. The instrument was tested for validity and reliability to prove that it was suitable for field research (Saputra, Subroto, et al., 2022).

The workload variable has indicators, namely time requirements, and physical and mental requirements (Munidewi et al., 2020). An excessively high workload on auditors can be caused by the limited time the auditor has and the physical condition of the auditor, who is easily fatigued in carrying out the audit process due to an imbalance between the number of clients and the time the auditor has (Sukirman & Asih, 2021). Audit fees are income the auditor gets as a reward for services after an audit (Cho et al., 2021). The audit fees in this study are proxied by professional fees and bonuses. Audit risk refers to the division of tasks and responsibilities, organizational structure, leadership style, overall supervision, delivery of values and entity commitments related to competencies, HR policies and procedures (Hrazdil et al., 2020). The measurement of audit quality variables in this study uses the indicators contained in the study by Rajgopal et al. (2021), namely reporting all client errors, understanding the client's accounting information system, a strong commitment to completing audits, guided by auditing principles and accounting principles in carrying out fieldwork, not unthinkingly believing in client statements, being careful in making decisions.

RESULTS AND DISCUSSION

The results of testing the validity and reliability of the instruments show that the instruments used in this study are valid and reliable, as indicated by the value of the item-total variable correlation coefficient greater than 0.3 and a significance less than 0.05. The reliability test results showed that the Cronbach alpha value for all variables used in this study was greater than 0.70. This is because the instruments used by researchers have been used by previous researchers and tested for validity and reliability. The normality assumption test is carried out on the residuals of the regression results. From the results of the Kolmogorov Smirnov test on the residuals of the regression results, it was found that the significance value was more than 0.05 so that the normal assumptions of the regression error were met so that it could be stated that the residual data were normally distributed. The multicollinearity test yields a VIF value of less than 10, which ranges from 1.180 to 1.295, so it is proven that there is no serious multicollinearity. The heteroscedasticity test with the Glejser test shows the significance value of all variables above 0.05, indicating no heteroscedasticity. This study uses multiple linear analyses containing interactions between the independent and dependent variables.

Table 1. Results of Multiple Linear Regression Analysis

Variable	<i>Unstandardized Coefficient</i>		<i>Std. Coefficient</i>	T	<i>Sig.</i>	Hasil
	<i>B</i>	<i>Std. Error</i>	<i>Beta</i>			
X1	0,109	0,152	0,103	1,703	0,020	Diterima
X2	0,129	0,403	0,217	4,070	0,001	Diterima
X3	0,161	0,222	0,190	2,704	0,002	Diterima
Adjusted R ²	= 0,901					
F _{hitung}	= 1321,207					
Signifikan F	= 0,000					

Source: data analysis results (2023)

The results of multiple regression testing carried out on the first hypothesis (H1) in this study prove a positive relationship between workload and audit quality; this statement follows the first hypothesis that the higher the workload of an auditor, the better the quality of the audit produced. This result is not unusual because it proves that the workload is more than an auditor has the motivation to increase knowledge and income (Gong et al., 2022). Many professionals lost their jobs, especially in the COVID-19 era, while auditors continued to work despite their excessive workload (AL-Qatamine & Salleh, 2020). The results of this study support previous

findings by Xiao et al. (2020), which also state that the auditor's overload is a motivation for the auditor and has a positive effect on audit quality.

The workload in this study is based on time requirements, instruments, and physical and mental needs (Setiawati et al., 2021). Auditors tend to agree that it may be difficult to report deviations that occur in the financial statements if the auditor has to audit many companies at one time, but most auditors think that this is not a problem with additional income motivation (Lopez & Greenwald, 2022; Munidewi et al., 2020; Sukirman & Asih, 2021). Then, auditors also agree that the ability to find errors will decrease, and auditors will easily get tired if the workload is too much, but that is not the case for most auditors (Cho et al., 2021). It follows the opinion expressed by Fadhilah and Halmawati (2021) that the workload is caused by an imbalance between the number of clients and the time available in carrying out the audit process, then with the workload being able to increase the number of clients and auditor income. At present, the number of auditors is increasing and competing, so auditors no longer want to "throw away" clients, so they are competing to find as many clients as possible for the sustainability of KAPs and their employees (Hwang & Hong, 2022; Lopez & Greenwald, 2022; Sukirman & Asih, 2021).

A quality Public Accounting Firm (KAP) also produces quality audit reports. Large public accounting firms (Big Four) tend to charge higher audit fees to client companies than non-Big Four KAP auditors (Mazza et al., 2023; Widmann et al., 2021). Higher audit fees will improve audit quality because fees earned in one year and the estimated operational costs needed to carry out the audit process can improve audit quality (Contessotto et al., 2021; Dyball & Seethamraju, 2021). Thus, this study's second hypothesis (H2) is that the level of audit fees significantly positively affects audit quality. These results support previous findings from Jha et al. (2021). The findings of Gandía and Huguet (2021) state that audit fees encourage auditors to improve audit quality. Auditors no longer choose big or small clients to decide on quality audit results. Kend and Nguyen (2022) state that audit fee agreements provide a high-quality audit experience with various audit considerations.

Based on the third hypothesis test (H3), it is known that audit risk affects audit quality. The results of this study have implications that a high level of audit risk will result in auditors facing increasingly complex tasks and can impact low audit quality produced by auditors (Demirović et al., 2021). The results of this study support Bunjaku's research (2019); Fakhfakh and Jarboui (2022); Hamshari et al. (2021); and Wang et al. (2021), where researchers found a significant effect of audit risk on low audit quality. Audit risk management is the level of the auditor in accepting certain elements of uncertainty in the implementation of the audit to be carried out (Payne & Ramsay, 2005). In planning the audit, the auditor must consider managing audit risk. Auditors must consider audit risk management to plan audits and design audit procedures (Fakhfakh & Jarboui, 2022b; Niemi et al., 2018). Considering audit risk management, auditors must design audit procedures efficiently and effectively (Kitiwong & Sarapaivanich, 2020; Xiao et al., 2020). When an auditor is assigned to conduct an audit, the quality of the task he performs has more to do with the quality of himself as an individual than the quality of the accounting firm where he is located (Demirović et al., 2021; Porcuna-Enguix et al., 2021).

Auditors base their work on audit procedures owned by accounting firms (Cheng et al., 2021; Rasheed P. C & Hawaldar, 2021; Suhardianto & Leung, 2020). The higher the detection risk management, the more limited the audit procedures performed by the auditor on the assertion concerned (account balance assertion) and the lower the level of reliability of audit evidence required by the auditor (Bauer et al., 2020; H. Chen et al., 2019; Zou et al., 2021). Conversely, the lower the detection risk management, the wider the audit procedures implemented by the auditor and the higher the competence of audit evidence required by the auditor (Cassell et al., 2020; Eulerich et al., 2020; Perselin et al., 2019). The researcher analyzes

that the rejection of this hypothesis is because the management of detection risk is that this risk cannot detect the quality of existing audits, so the management of detection risk does not affect audit quality.

CONCLUSION

Auditors base their work on audit procedures owned by accounting firms (Cheng et al., 2021; Rasheed P. C & Hawaldar, 2021; Suhardianto & Leung, 2020). The higher the detection risk management, the more limited the audit procedures performed by the auditor on the assertion concerned (account balance assertion) and the lower the level of reliability of audit evidence required by the auditor (Bauer et al., 2020; H. Chen et al., 2019; Zou et al., 2021). Conversely, the lower the detection risk management, the wider the audit procedures implemented by the auditor and the higher the competence of audit evidence required by the auditor (Cassell et al., 2020; Eulerich et al., 2020; Perselin et al., 2019). The researcher analyzes that the rejection of this hypothesis is because the management of detection risk is that this risk cannot detect the quality of existing audits, so the management of detection risk does not affect audit quality.

This research aims to formulate agency theory regarding workload variables, audit fees, audit risk and quality (Porcuna-Enguix et al., 2021; Putra et al., 2022). The research results emphasize the stability of agency theory in the context of auditing research. The practical implication given by this research is that it is intended for audit practitioners and academics, and internal auditor factors need attention in conducting audits. In addition, it is also necessary to consider the auditor's psychological factors to avoid overloading in carrying out audit assignments that will affect audit quality.

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