

THE EFFECT OF AUDIT PARTNER'S PERCEPTIONS OF LOCUS OF CONTROL, ORGANIZATIONAL COMMITMENT AND AUDIT FEE ON AUDIT QUALITY

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Kata Kunci: kualitas audit, *locus of control*, komitmen organisasi, *fee* audit **Pengaruh Persepsi Patner Audit Terhadap *Locus of Control*, Komitmen Organisasi dan Audit Fee pada Kualitas Audit**

Abstrak

Penelitian ini menguji pengaruh *locus of control*, komitmen organisasi dan *fee* audit terhadap kualitas audit dari sudut pandang partner dan rekan partner kantor akuntan. Teori atribusi dan teori keagenan digunakan untuk mengembangkan hipotesis dan menganalisis pengaruh masing-masing variabel terhadap kualitas audit. Pengumpulan data menggunakan *purposive sampling* dengan kriteria partner Kantor Akuntan Publik yang terdaftar sebagai anggota di Ikatan Akuntan Publik Indonesia (IAPI). Diperoleh 246 responden dari 477 partner yang terdaftar di direktori IAPI per 31 Januari 2020, 195 di antaranya memenuhi persyaratan penelitian. *Smart partial least square* (Smart-PLS) digunakan untuk menganalisis data. Pengujian tambahan menggunakan SPSS dilakukan untuk melihat konsistensi hasil dan meningkatkan kepercayaan terhadap hasil analisis. Hasil pengujian hipotesis dalam penelitian ini menunjukkan bahwa kualitas audit dipengaruhi oleh *locus of control*, sedangkan komitmen organisasi dan biaya audit tidak memengaruhi. Pembahasan dan penjabaran dengan menggunakan kode etik IAPI dan standar auditing memperkaya penjelasan hasil penelitian ini.

Keywords: *audit quality*, *locus of control*, *organizational commitment*, *audit fee*

Abstract

This study examines the effect of locus of control, organizational commitment and audit fees on audit quality from the audit partner's point of view. Attribution theory and agency theory are used to develop hypotheses and analyze the effect of each variable on audit quality. Data collection in this study used purposive sampling with the criteria of Accounting Firms partner participants registered with the Indonesian Institute of Certified Public Accountants (IAPI) as of January 31st 2020. 246 participants from 477 partners registered in the IAPI directory obtained, 195 of them met the requirements of the study. Smart partial least square (Smart-PLS) was used to analyze the data. Additional testing using SPSS was carried out to see the consistency of the results and increase confidence in the results of the analysis. The results of this study indicate that audit quality is influenced by locus of control, while organizational commitment and audit fees are not. Discussion and elaboration using the IAPI code of ethics and auditing standards enrich the explanation of the research results.

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INTRODUCTION

Cases of corruption and fraud in financial reporting still dominate the news in several local and international business media. Potential acts of corruption and fraud can be reduced, prevented and detected early through audit activities. The effectiveness of preventing and discovering acts of corruption and fraud in financial statements is largely determined by the ability and courage of the auditor to report findings of violations in the accounting system (DeAngelo, 1981). However, auditing which includes evaluation of control processes if carried out excessively can lead to conflict and lead to deviant behavior (Otley & Pierce, 1996). Therefore, the auditor must be able to control himself (locus of control / LOC) in order to be able to carry out audits according to standards, be independent, have integrity and be professional.

Attribution theory (Heider, 1958) describes the relationship of LOC to a person's actions or behavior. The higher the LOC a person will be more confident and more careful in making decisions, focusing on the goals and applicable Standard Operating Procedures (SOP) as well as being professional at work. Auditors with high LOC are expected to make better and independent audit decisions. Pramono & Mustikawati (2016) revealed a positive influence of LOC on audit quality, while Kristanti, Anugerah & Hasan (2017) stated the opposite.

Besides LOC, it is believed that organizational commitment and audit fees also affect audit quality. A person's attachment to the organization where he works makes him feel part of the organization and triggers him to do the best things for his company (Rossita & Sukartha, 2017). Meanwhile, the amount of the fee will determine the availability of resources to cover the risks and complexity of the audit. Several previous studies have documented the positive effect of audit fees on audit quality, if this is true, it is feared that it will encourage the auditors to behave dysfunctional which in turn reduces audit quality. The inconsistency of the above findings motivates researchers to find out more about the relationship between LOC, organizational commitment, and audit fees on audit quality. This study introduce firm partner as a variable in the framework which is expected to be the novelty in research in this field.

This study is important because of the increasing awareness by accounting professional bodies of the existence of trust issues in the accounting profession due to decreasing audit quality and auditor dysfunctional behavior. The results of this study will contributes the audit profession and audit firms to better understand the potential impact of low audit quality on public trust in audit services. This study also contributes to the auditing literature with respect to organizational aspects. This study extends previous studies by examining factors specifically related to organizational commitment, locus of control and audit fees from the perspective of the accounting firm partners' and co-partners'.

Attribution theory explains how person's ability to control himself, can influence decision made by an individual (Heider, 1958). This theory is relevant to explain the behavior of auditors in making decisions that have an impact on audit quality. When the auditor has confidence in his ability to control himself and is not easily influenced by other parties, it will improve audit quality. Gibson et. el. (2012), adding this theory to explains the process or motivation of a person to do something.

Agency theory describes a contractual relationship involving the principal and agent to provide services that involve the delegation of decision-making authority to the agent (Jensen & Meckling, 1976). In auditing the stockholders (client) as the principal and the auditor as the agent creating an agency relationship, the agent provides audit services with the authority to make decisions on the scope of the audit and audit procedures to the auditor. Auditors must be professional and independent when conducting audits by adhering to the auditor's code of ethics, working according to auditing standard (SPAP), and especially when determining the amount of

audit fees in accordance with Indonesian Institute of Public Accountants (IAPI) and firm regulations.

Locus of control (LOC) is an individual's perception of his ability to control an event (Rotter, 1966), or a person's belief about his ability to control things that affect his failure and success (Basudewa & Merkusiwati, 2015). There are two sources of LOC, namely internal and external. According to Robbins & Judge (2013), internal LOC is an individual's belief that he has all control over what happens to him and is not caused by factors outside of him, while external LOC is an individual's belief that what controls him is a factor outside himself such as opportunity, and luck. In terms of audit, internal LOC includes self-assessment of personal competence as an auditor, personal belief as an auditor, and personal business ability as an auditor. While the external LOC includes an assessment of opportunity and luck as an auditor and indirect effect on reduced audit quality (Anugerah, Anita, Sari, & Zenita, 2016). In addition, Poluan (2016) support the positive effect of LOC on audit quality. Therefore, this study hypothesized that LOC have a positive effect on audit quality.

Organizational commitment (OC) encourages individuals to stay in the organization, is oriented towards identification, involvement and loyalty, and shows the relative strength to take sides and fight for the organization. Organizational commitment is needed for auditors to avoid deviant behavior and work persistently even under pressure (Kristanti, 2017). For auditors, organizational commitment involves three attitudes, namely: having curiosity about the goals of the organization so that they can work well, wanting to be involved in organizational tasks and working sincerely for the benefit of the organization or profession, and having a sense of loyalty to the organization (Smeenk, Eisinga, Teelken, & Doorewaard, 2006), maintain and increased audit quality (Indrayati, 2020). Based on previous studies, agency theory and organizational theory, organizational commitment should have a positive effect on audit quality.

The discovery and reporting made by an auditor regarding a violation that occurs in the accounting system committed by his client is called audit quality (De Angelo, 1981). Audit quality is an important issue for the accountant profession. There are many criticisms from users of financial statements, the government, and other interested parties about the quality of audit services. The criticism indicates that there is dissatisfaction with the quality of audit services provided, resulting in a lot of pressure from outside parties to monitor the work and improve the quality of the audit process.

In order to get good quality audit results, auditors in carrying out their profession must be guided by the accountant's code of ethics, professional standards, and financial accounting standards that apply in Indonesia. The factors that affect the quality of audits from the auditor's side are accountability, experience, independence, objectivity, competence, integrity, and due professional care. There are other factors that can affect the quality of audits, namely educational background, time pressures, and sanctions against the professional skepticism of auditors (Anggoro et al., 2015). In addition, accounting professional education, gender and religiosity also affect the quality of audits (Anggoro, 2013). Based on this description, this study assesses the quality of audits using indicators, namely complying with the Decree of the Management Board of the Indonesian Institute of Public Accountants (IAPI) No. 4 of 2018 concerning Guidelines for Audit Quality Indicators in Public Accounting Firms (IAPI, 2018).

The audit fee (AF) is determined by several factors such as audit risk, the complexity of the work, the level of ability or expertise required in auditing and the firm's cost structure (De Angelo, 1981). The results of El-Gammal's research (2012) using multinational companies and banking in Lebanon as the sample show that from the client's point of view, audit quality positively correlated with audit fee. Some researcher also support the positive impact of audit fee on audit quality (Andriani, 2018, Abdul-Rahman, 2017). While Meidawati & Assidiqi (2019) found the opposite effect of audit fee on audit quality. According to the guidelines issued by IAPI, the accounting firm

must consider the complexity of the client, the scope of the audit work, and the risks faced by the auditor in determining the amount of the fee (Pradana & Purwanto, 2016) and the fee should not be determined based on the audit opinion or audit quality. Based on previous studies, audit fees have a positive effect on audit quality.

METHOD

This research was conducted using audit firm Partners and Co-partners (IAPI members as of 31 January 2020) as participants. The research period was carried out in October 2020. The population of this study was 477 firm partners according to the IAPI Directory as of 31 January 2020. Purposive sampling method use to select the sample with the criteria of participants being audit firm partners or co-partners. The firms registered as a member of IAPI. These criteria were taken because the focus of the research is on the effect of LOC, OC and AF on audit quality that is relevant to their authority. See table 1 below for details.

Table 1. Research questionnaire report

Questionnaire	Total	%-tage of total
Distributed	477	100
Returned	246	51.6
Does not meet the criteria	51	10.6
Usable	195	37.8

All variables (LOC, OC, AF and AQ) were measured using 5 Likert scales. This study uses a list of questions designed from various sources and adapted to research needs. The questions list consist of: Auditor understanding on client's accounting information system, commitment to complete the audit on time, carry out the audit in accordance with SPAP, informed decision, and comply with IAPI Decree No. 4 2018 (Guidelines for Audit Quality indicators) as proxies for audit quality. Five indicator use for LOC were competence, awareness, effort, hard work, and the auditor's belief in his work as a determinant of the success of the audit. While organizational regulations obedient, integrating self-values with organizational values, detailed scope of assignments to comply with regulatory rules, and believes his work will be better if examined by other parties as indicators for the auditor's commitment to organization. Finally, the indicators used for the audit fee variable are the auditor's willingness to accept a fee based on the level of audit risk, the determination of the audit fee based on the scope of work, level of expertise, time period and human resources required for the assignment, the audit fee does not depend on the opinion, rejecting the assignment with a fee audits that are not in accordance with the firm's cost structure, and rejecting audit work whose fees do not match their experience and expertise.

The questions used have been evaluated through a discussion with experts in focus group discussions (FGD) and have been piloted. Instruments/questions that do not meet the criteria of validity and reliability are not used. The loading factor of all questions used to collect the data is above 0.70 and Cronbach's alpha is above 0.85

The Google Form questionnaire were distributed through an online platform (WhatsApp) of Public Accountants registered with IAPI. The hypothesis in this study was tested using Partial Least Square (PLS). Two stage analysis, namely: Testing the outer model or testing the research instrument. At this stage, there are two tests carried out, namely validity and reliability tests; and the inner model test serves to determine the correlation between construct variables as measured by t-statistics from PLS.

After an initial analysis of the 246 responses, only 195 met the criteria required for the study. Descriptive analysis shows the majority of participants in this study were men (144

participants), while the rest (51 participants) were women. A total of 105 respondents were aged between 30-45 years, 90 respondents were over 45 years old most of whom had undergraduate education levels. Meanwhile, from position, the majority of participants are KAP partners (119) and 76 participants are co-partners. The work experience of 101 participants was over 10 years, while the rest had experiences ranging from 6-10 years. Detailed descriptive statistics can be seen in table 2 below.

Table 2. Descriptive statistics

Item	Numbers	%-tage
Gender:	144	73.8
• Male	51	26.2
• Female		
Age:		
• 30 – 45 yrs.	105	53.8
• Above 45 yrs.	90	46.2
Education:		
• Undergraduate	150	76.9
• Graduate & higher	45	23.1
Position:		
• Partners	119	61.0
• Co-partners	76	39.0

The results of the validity test on all questionnaire items have a loading factor above 0.6. In other words, the items used are valid. The results of the Average Variance Extracted (AVE) test on all variables meet the validity requirements. The AVE LOC value is $0.592 > 0.5$, organizational commitment (OC) is $0.683 > 0.5$, the audit fee (AF) is $0.600 > 0.5$ and the audit quality (AQ) is $0.562 > 0.5$. Furthermore, the results indicates that R^2 of AVE is higher than correlation among other latent variables in the model. This means that the criterion is met.

The reliability test measured using composite reliability (CR) and Cronbach Alpha (CA) shows the CR and CA values for all variables above 0.8, meet the reliability test requirements. CA for the LOC, OC, AF and AQ were 0.827, 0.883, 0.832 and 0.804 respectively, this confirms that all measurements of the variables are reliable. Blind folding test produces a predictive relevance value of $0.223 (> 0)$ confirms the goodness of the observations in this study.

RESULTS AND DISCUSSION

Results

The path coefficient values for the variables LOC (0.705), OC (-0.024) and AF (-0.042). The coefficient of the LOC is positive, while the OC and AF are negative. This means that LOC has a positive effect on audit quality, while organizational commitment and audit fees have a negative effect on audit quality. The results of the path analysis can be seen in Figure 1 and summarized on table 3.

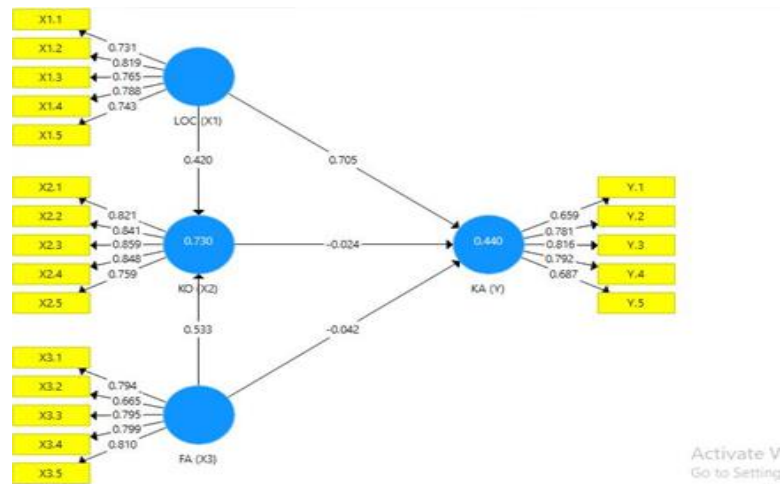


Figure 1. Path analysis results

Table 3. Path Coefficients

Independent Variables	Audit Quality
LOC	0,705
OC	-0,024
AF	-0,042

Hypothesis testing using t-test shows that only one of the three hypotheses is supported. The hypothesis that LOC has a positive effect on audit quality is supported (hypothesis 1, p-value < 0.05), while the hypothesis of a positive influence on organizational commitment and audit fees on audit quality is not supported (p-value > 0.05).

The results of hypothesis testing can be seen in the table 4. Additional testing using the SPSS program shows the consistency of the results of hypothesis testing. The test results show a coefficient of determination of 0.44. Means that the variation in audit quality that can be explained/caused by variations in the LOC, OC and AF variables is 44% (the rest is explained by other factors).

Table 4. Hypothesis testing

Hypothesis	t-statistics	p-values	Dec
H1 (LOC)	6,451	0,000	Supported
H2 (OC)	0,190	0,850	Not supported
H3 (AF)	0,467	0,641	Not supported

Additional tests were carried out using the SPSS version 15 to see the effect of each independent variable on audit quality. Additional test results are consistent with the previous results using Smart-PLS. This confirms that the audit fee is based on the scope of the company being audited, the complexity of the audit, the length of audit work and the audit firm cost structure (IAPI, 2016). Details of additional test results can be seen in table 5 below.

Table 5. Additional test results

Variables	t-statistics	p-value
LOC	6,500	0,000
OC	1,643	0,104
AF	-0,704	0,482

Discussions

In line with the findings of Pramono & Mustikawati (2016) and El-Gammal (2012), LOC have a positive effect on audit quality. Audit firm partner's must have self-confidence, especially with regard to his ability to carry out audits according to applicable standards, be fully responsible and not engage in deviant behavior in order to maintain high audit quality (IAPI, 2018). Commitment as an auditor relates to individual LOC in improving audit quality, because as the partner he must be directly responsible to IAPI and the public who use audit services. In contrast to non-partner auditors, they must be committed as employees to the accounting firm as the organization where they work and their profession.

The hypothesis that organizational commitment effects on audit quality is not supported. At first glance, the results of this study contradict with the theory that organizational commitment has a significant positive effect on audit quality. It can be explained using agency theory. Since this study uses partners and co-partners from an accounting firm, the perception of commitment is seen from their point of view—those who must be committed to the assignor, association and their profession, while previous research used the perception of non-partner auditors. Therefore, it can be concluded that this still in line with the auditing standards and guidelines of the IAPI.

The unsupported hypothesis that audit fees affect audit quality can be explained as follows. According to the audit firm partners and co-partners, the determination the amount of audit fee is based on the characteristics of the audit client, client's firm size, audit complexity, duration of audit work needed and the accounting firm's cost structure. Despite the audit fee, the audit work was conducted using the same audit procedures as regulated on the Statements of Auditing Standard. In other words, audit fees are higher due to the complexity and risks involved is higher so that more effective audit procedures will be selected, performed at the time of the transaction or at the financial statements date and applied to a larger sample and vice versa.

In addition, the fee for audit services has been regulated in Management Regulation Number 2 of 2016 concerning Determination of Fees for Auditing Financial Statements, by the IAPI (IAPI, 2016). Every auditor works under the auspices of the firm, if each individual auditors allowed to determine the audit fee, it is feared that it will trigger deviant behavior which in turn can decrease audit quality. Analogous to auditing theory, if the audit fee affects audit quality, it opens up opportunities for manipulation of the audited financial statements because the principal will be willing to pay dearly to the auditor in order to provide an audit opinion in accordance with his interest.

CONCLUSIONS

The findings of this study confirm that from the auditor's point of view, the locus of control and the auditor's commitment to the organization or profession affect audit quality. Meanwhile, the determination of the audit fee is solely based on audit risk factors, and the complexity of the audit work based on the guidelines issued by the professional association (IAPI), and not based on the type of audit opinion that will be given. Caution is needed in generalizing the results of this study due to the differences in research points of view and units of analysis.

The implication of this research is that auditors are expected to always have a locus of control and confidence in their abilities and apply their confidence and ability to provide audit services. Partners and co-partners of accounting firms are more committed to the applicable audit standards set by IAPI, always complying with the code of ethics and generally accepted auditing

standards. Always work carefully and maintain audit quality, regardless of the amount of audit fees in order to maintain reputation and avoid sanctions by regulatory agencies.

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