



The Effect of Independence and Remote Audit on Audit Quality During the Covid-19 Pandemic

ABSTRACT

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This study aims to examine the effect of independence and remote audit on audit quality during the covid-19 pandemic. Covid-19 pandemic makes the auditors have difficulties inspect the audited company directly. Remote audit is a way to solve the difficulties. The effectiveness of remote audit still needs more research related to audit quality. Therefore, this research examines the effect of independence and remote audit on audit quality, both partially and simultaneously. The examination the effect of remote audit on audit quality in covid-19 pandemic is the novelty of this research. The samples are selected by purposive sampling method. The data is collected by questionnaire sent to 8 Public Accounting Firms (KAP) in Malang City. The collected data is analyzed by multiple linear regressions. The partial test results show that auditor independence does not affect on audit quality. On other hand, remote audit affects on audit quality in covid-19 pandemic. Simultaneous test results show that independence and remote audit simultaneous has significant and positive effect on audit quality during the covid-19 pandemic.

Keywords: Independence, Remote Audit, Audit Quality

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INTRODUCTION

Financial report is needed in business world to describe the industry performance in each period. It will be required by 2 parties, namely internal and external parties. Internal parties need it in decision making. The external party needs it in investment consideration. Every industry wants to show good financial report to the stakeholder. Indonesia Accountant Association (2009) stated that the aim of financial report is provide relevant data on finance, performance and change of finance position in industry to make economy decision. The success of internal auditor is to detect misstatement is known as audit quality. The Auditing Standards Section 220 PSA No. 4 paragraph 2 (SPAP, 2001 in Pramesti, 2020) explained that auditor should behave independent, in other words, auditors cannot be affected the job for universal interest. Therefore, auditors who have independent behavior will not prioritize party certain or organization. Covid-19 pandemic makes the auditors have difficulties inspect the audited

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company directly (Zahra, 2021). Remote audit is a way to solve the difficulties. The effectiveness of remote audit still needs more research related to audit quality.

Inspector is other name of auditor. The public doubt to inspectors could lower the pride of all evaluator, so that could harmful different reviewers. Association reviewer interested to make rules as a set principle that implicitly govern the connection between the evaluator and the client, between examiner and examinee, and between examiners and people in general. Therefore, the experts add moral as one factor to become focus in this review (Gustiawan, 2015). Several inspection review quality revealed that independence effects on review quality (Gustiawan, 2015). Febriyanti (2014) concluded that independence significantly effect on reviews quality. The distance review is not explored yet, whether distance review affects audit quality.

Based on above description, the research objective is to examine the effect of independence and remote audit on audit quality during the covid-19 pandemic, both partially and simultaneously. The examination the effect of remote audit on audit quality in covid-19 pandemic is the novelty of this research. The audit quality is very important topic to improve the auditor's image to the clients.

LITERATURE REVIEW

Independence

Auditor must independent and committed to serve public interest. Public Accounting Firms provide services, the assets main owned professional work, auditors have to increase the ability or performance to responsible to public independently (Carolita & Rahardjo, 2012). Independence could interpret as mental attitude that free from influence, no controlled by another party and not depend on other people. Independence also means honesty auditor to consider fact and existence in objective consideration, not takes sides in self-auditor in formulating and stating the opinion (Imamsari et. al, 2020). The facts show that the auditor's independence will test during the covid -19 pandemic (Hayani, et.al, 2022).

Remote Audit

The emergence of corona virus or Covid-19 has disturbed people activity around the world, including Indonesian. The virus spread increase significantly. Indonesia government and World Health Organization (WHO) implement a program of "Social Distancing" program which later changed become "Physical Distancing ". The physical distancing in large or micro scale could hinder activities in various fields, including implementation normal audit procedures (Winda et al., 2021).

The consequence of Covid-19 pandemic is lower audit fees, increase challenge in evaluation continuity effort, lower level reliability and adequacy of audit evidence, possibility personal loss due to sick or quarantine, as well subtraction wages audit personnel, it will affect the audit quality (Winda et al, 2021). A study in Nigeria shows the Covid-19 pandemic affect on audit quality. The research recommend audit firm for invest

in digital programs such as intelligence artificial, block chain, security network, and data functions to increase level auditor adaptation during the Covid-19 pandemic (Winda et al, 2021). The Covid-19 pandemic has significant effect on audit quality. The research shows the effect of Covid-19 on five features related audit quality, including audit fees, appraisal continuity effort, human resources, and remuneration of audit staff (Akrimi in Winda et al, 2021).

Audit Quality

Audit quality cannot be described and measured objectively with a number of indicators. It is a complex and difficult concept to understand. There are often error in determine nature and quality because audit quality has different meanings and definitions for every people (Khairiyah, 2020). Imansari et al. (2016) stated that audit quality is probability that auditor will find and report a system violation of clients accounting who guided by auditing standards set.

Hypothesis Development

Public Accountants have activities main in external audit work. Public accountant is needed in grow trust Public to activity and company performance. Society still expects public accountants can give a certainty that audited companies have done the accounting process in accordance applicable general accounting standards and the process is right. However, the conflict interest among internal and external parties demand public accountant to produce report audit quality that can used by all parties that. Then financial scandal in domestic and abroad has negative effect on public trust to public accountant profession. Various studies on the audit quality generate various different findings about affecting factor of audit quality. The general conclusion shows auditors can produce high audit quality if they have adequate competence, good independence, sufficient experience, and appropriate ethics with standard.

Septayanti et al. (2021), Kurnianingtyas (2021), Murti & Firmansyah (2017), Suryo (2016) and Suwandi (2021) stated that Independence affect significantly on audit quality. More independent an internal auditor in doing his job will improve the audit quality. Karlina & Diana (2021), Karnisa & Chariri (2015) stated that independence, education level, work experience, and the size of the public accounting firm, the interaction of independence, the level of education with auditor ethics, the interaction of work experience with auditor ethics, and the interaction of the size of the public accounting firm with auditor ethics had a significant effect on quality audit . Study this found that the difference between audit procedures and conventional audits is caused by the difference in audit work framework. Remote audit also has same effectiveness and efficiency with conventional auditing in a note that the process is supported by second parties, auditors and audited parties (Khoirunnisa et al., 2021). Based on above description, the research hypotheses can be stated below.

H1: Independence affects significantly and positively on audit quality.

H2: Remote audit does not affect significantly and positively audit quality

H3: Independence and remote audit affect simultaneously on audit quality

METHODOLOGY

Sample Criteria

This research uses approach quantitative. The quantitative research could interpret as method research based on positivism philosophy (Kamayanti et.al., 2022). It is used for research on population or sample certain, data collection using instrument research, data analysis is quantitative / statistical, with aim to describe and test the hypothesis (Sugiyono, 2018). This study is done Public Accounting Firm (KAP) located in Malang City. The population is a generalization area consisting of qualified objects / subjects and characteristics specified by the researcher for study. The research population is all 11 KAP in Malang City area with 78 active auditors. The samples are selected by Slovin formulation technique according to Sugiyono (2018). Target population research that will researched by researchers are 43 auditors. As for in determine something sample when population is known.

Measurement and Research Design

The instrument is tested the validity and reliability. The independent variables are independence (X1) and remote audit (X2), and the dependent variable is audit quality in covid-19 pandemic (Y). Sugiyono (2018) stated that “validity test is accuracy level between the data of research object and power reported by researchers”. Technique used is coefficient correlation product moments. The test decision is based on as following condition that question items are valid if $r_{count} > r_{table}$ and question items invalid if $r_{count} < r_{table}$. Arikunto (2010) defined reliability as one instrument could be trusted to collect data because the instrument already good. The reliability is tested by Alpha Cronbach formulation. Reliability Test Decision determined with provision of if $r_{count} > r_{table}$, it means statement items is reliable and $r_{count} < r_{table}$, it means statement items is unreliable.

The data is collected by literature study and questionnaire. Literature is collected from related books, journals; articles get information (useful theory, description, and concept). Questionnaire is data collector that contains amount statement or question for respondents. Data collection methods in study this is data retrieval via Questionnaire sent directly by researcher to KAP as the respondents. Questionnaire that is, technique data collection with method give set statement or question written to respondent for answered. The independence, and remote audit and audit quality uses five point Likert scale (Gustiawan, 2015). Study this use Questionnaire survey sent via email direct to Auditors who work for KAPs in East Java region, especially KAPs in Malang, the questionnaires are adapted from questionnaire developed by Wahfiudin (2021).

Definition operational variable is attribute or nature or score from object or activities that have variation certain who have determined by the researchers. Definition operational contains explanation a variable into indicators to facilitate the

measurement. This research uses independent and dependent variables. The independent variables are auditor independence and remote audit. The dependent variable is audit quality. Auditor independence is an honest auditor to consider fact and existence in objective consideration. Remote audit is auditor ability to audit the financial report at differ locations from the audit object related to physical distancing. Audit quality is probability that auditor will find and report a system violation of clients accounting who guided by auditing standards set.

Data Analysis Techniques

Data analysis simplifies the data into more readable and interpretable. Study this use some types of analysis technique. The descriptive analysis is used to explain variable independence and remote audit and audit quality. The assumption test classic is used to identify the symptom deviation to assumption classical model in order to produce the correct equation model. Normality Test is used to test the normality of data. If the data stay along the diagonal line of normality graph, it means the data has normal distribution. Multicollinearity test is done to show multicollinearity of the data. If tolerance value is 0.1 and VIF below 10, it means that data shows multicollinearity (Ghozali, 2011)

The heteroscedasticity test in regression model is done by the glejser test. Glacier test conducted with regress values absolute residual against independent variables. If score significant > 0.05 means no occur heteroscedasticity it means passed the heteroscedasticity test.

Misbahruddin and Hasan (2013) stated that multiple linear regressions are used for test significance of two variables through coefficient the regression. The multiple linear analyses used to predict connection among independence and remote audit on audit quality in future covid-19 pandemic.

The hypothesis test is done by partial and simultaneous test. Gustiawan (2015) stated that t statistical test was done to compare between t counts with t table. The t table determined with level 5% significance and 2 sides suitability of $df = (nk)$, where n is amount respondent and k is independent variable. The criteria is If t arithmetic t table, then H_0 is accepted and H_a is rejected and if t count $>$ t table, then H_0 is rejected and H_a is accepted. The simultaneous test is based on determination coefficient (R^2) to measure how the modeling ability explain variation variable dependent. Coefficient value is between zero and one. Small R^2 value means that ability independent variables to explain dependent variable is very limited (Gustiawan, 2015). Ghozali (2016) that F test used measure the feasibility of multiple linear regression model and the effect between independent variables to variable dependent simultaneously. The significance is 0.05 or $F \text{ count} > F \text{ table}$ means that simultaneously independent variables can measure dependent variables that regression model used is good.

RESULTS

Instrument Test

The validity test is done by correlation product moments. Significance test conducted with compare r count with r table (0.301). Table r value obtained from table r product moment two tailed with 5% significance level. The test results show that all questions r count is above r table, it means that all item questionnaire are valid.

The reliability test is done by Cronbach Alpha method. The instruments are reliable if score of Cronbach Alpha more of 0.70 (Ghozali 2011). The testing reliability is shows that all Cronbach Alpha are above 0.70. It could concluded that all variable are reliable

Classic Assumption Test

Normality test is used to examine the normality of variables in regression model (Ardini, 2010). Test normality in this study uses Kolmogorov – Smirnov test (Badjuri, 2011). The results show that Asymp sig (2-tailed) each variable is larger than 0.05. This means that the data has normal distribution.

Multicollinearity Test examines the correlation between independent variable It can see from score of Tolerance and Variance Inflation Factor (VIF). The Common cut-off values to show Multicollinearity is 0.10 Tolerance or VIF value is below 10 (Ghozali, 2011). The multicollinearity test shows that the is below 0.10, it means no there is a correlation between independent variables whose value more than 95%. VIF value results also show the same thing that all independent variables have VIF value below 10. It shows there is no correlation between independent variables.

Statistic Test

The coefficient determination (adjusted R²) results are 0.394 or 39%. It means that contribution from independence and remote audit on audit quality is 39%. The rest 61% is affected by other variables. The coefficient determination for cross section data is low because big variation between each observation (Ghozali, 2011). Correlation coefficient is used to measure closeness of simultaneous connection of independence and remote audit on audit quality. Coefficient correlation is showed with R of 0.628 or 62.8% which means that correlation or connection among independence and remote audit variable on audit quality in the covid-19 pandemic is high. Table 1 shows the detail results.

Table 1. Coefficient Results Determination Model Summary

| Model | R | R Square | Adjusted R Square |
|-------|-------------------|----------|-------------------|
| 1 | .628 ^a | .394 | .364 |

a. Predictors: (Constant), Remote Audit, Independence
b. Dependent Variable: Audit Quality During The Covid-19 Pandemic

Table 2. Significance Test Results Simultaneous (F Test) ANOVA ^a

| Model | Sum of Squares | df | Mean Square | F | Sig. |
|-------|----------------|---------|-------------|--------|--------|
| 1 | Regression | 102,358 | 2 | 51.179 | 13.005 |
| | Residual | 157,410 | 40 | 3,935 | |
| | Total | 259,767 | 42 | | |

a. Dependent Variable: Audit Quality During the Covid-19 Pandemic

b. Predictors: (Constant), Remote Audit, Independence

Table 3. Individual Parameter Significance Test Results (t test)

| Model | Unstandardized Coefficients | | Standardized Coefficients | | Collinearity Statistics | |
|--------------|-----------------------------|------------|---------------------------|-------|-------------------------|---------------|
| | B | Std. Error | Beta | t | sig | Tolerance VIF |
| (Constant) | 6.692 | 3.654 | | 1.831 | .075 | |
| Independence | .189 | .120 | .209 | 1.583 | -.121 | .868 1.152 |
| Remote Audit | .506 | .129 | .521 | 3.940 | .000 | .868 1.152 |

a. Dependent variable: audit quality during the Covid-19 pandemic

Based on two independent variables in, score constants and coefficients regression the equation for multiple linear regression is below.

$$Y = 6.692 + 0.189 X_1 + 0.502 X_2 + e$$

Hypotheses testing

First hypothesis (H₁) states that Independence significantly and positively effects on audit quality. Table 3 shows the independence does not affect on audit quality. It is shown by the result of t arithmetic < t table (1.583 < 2.09154) and not significant at level of 5% significance (0.121 > 0.05) so that H₁ is rejected. The opinion on financial report should concern to anyone who has interest on results her job. The higher auditor independence will show better audit quality.

Second hypothesis (H₂) states that remote audit significantly and positively does not effect on audit quality. The test result second hypothesis remote audit positively and insignificantly affect on audit quality. The data analysis on t test show that t arithmetic > t table (3.940 > 2.01954) and significant at level 5% significance (0.000 < 0.05). Therefore, hypothesis H₂ is accepted. The remote audit is new variable in this research. Remote audit could reduce transportation cost of audit team; strengthen documentation and reporting through use good technology. Auditors must resolve necessary conditions to produce report reasonable audit results and trusted. Details about continuity of company life in crisis Covid-19 pandemic must in accordance with the need of group like creditors and investors.

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The criteria to test third hypothesis (H₃) is to compare F count with F table of df₁ calculation where total number of variables – 1 (k - 1) and df₂ amount of data – independent variables (N - k) (Now, 2006). The result is df₁ = 3-1 = 2; and df₂ = 43-2 = 41, so that F table results obtained from calculation statistics the is 3.23. Based on F Statistical test done with SPSS, it has F count of 13.005 with level significant is 0.000. The result show that F count > F table (13.005 > 3.23). It means that independence and remote audit simultaneously and significantly effect on audit quality during the covid-19 pandemic. Therefore, hypothesis 3 is accepted.

DISCUSSION

Research results shows that higher auditor independence will show better audit quality. It means that auditor with high level of independence will shows better audit quality. The research results are not no consistent with research Badjuri (2011), Septayanti et al. (2021) and Ardini (2010) who stated that independence has significant effect on audit quality. Higher auditor independence will increase the audit quality. Study this consistent with research Carolita and Rahardjo (2012), Nur'aini (2013) and Juwita (2021) who stated that auditor independence effect on audit quality.

The remote audit significantly and positively does not effect on audit quality. It means that distance between auditor and audit locations does not affect the audit quality. This research results consistent with Zawitri (2009) that remote audit does not have significant effect on audit quality. The modern technology facilitates the auditor to make remote audit with the results that similar with direct audit.

The independence and remote audit simultaneously and significantly affect on audit quality during the covid-19 pandemic. Both variables affects on audit quality in Covid-19 Pandemic. It means independence and remote audit will become important factors to affect the audit quality. This research consistent with Zahra (2021) that audit quality will shows differents results based on independence and remote audit.

CONCLUSIONS

This study examines the effect of independence and remote on audit quality during the covid-19 pandemic. Study this conducted with method survey questionnaires to 43 auditors who work in a Public Accounting Firm in Malang City. The research conclusion can be stated that Independence insignificantly effects on audit quality, Remote audit significantly and positively does not effect on audit quality., and Independence and remote audit simultaneously effect on audit quality.

Limitations and Recommendations

This research still has many possible limitations. Therefore future researchers should use method interview to get more accurate and appropriate research with actual situation. Auditors should increase independence without affected by the relationship between superiors and subordinates in an agency. Audit quality must remain objectively

guaranteed even though there is a change in audit methods, from the traditional audit process to online audit (remote audit).

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