

THE ROLE OF THE NON ASSURANS SERVICE IN MODERATING THE EFFECT PROFESSIONAL ETHICS, MATERIALITY AND RISK TO AUDIT QUALITY REDUCTION

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THE ROLE OF THE NON ASSURANS SERVICE IN MODERATING THE EFFECT PROFESSIONAL ETHICS, MATERIALITY AND RISK TO AUDIT QUALITY REDUCTION

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ABSTRACT

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The aim of this study is to investigate the role of auditor ethics and materiality and risk on audit quality reduction, which is mediated by non audit service. In order to generate the goal of the study, we conduct a survey study at the public accounting firm. We test our 244 usable data from public accountant using structural equation modelling analysis. The results indicate that either auditor ethics or materiality and risk had a negative effect on reduced audit quality under reporting of audit time. Otherwise non assurans services mediate the relationship between auditor ethics and materiality and risk to audit quality reduction.

Key words: Ethical Perceive Leadership; Materiality and Risk; Non Assurans Service; Audit Quality Reduction; Under Reporting of Time.

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1. INTRODUCTION

Dysfunctional behavior of the auditor is a distorted behavior by the auditor in conducting the audit. Balkish et al (2013) states that dysfunctional behavior occurs because individual performance 47 measured based on expectations of his superiors. The aberrant behavior in question is: audit quality reduction behavior such as premature sign-off, reduction of number of jobs, not doing research 36 on accounting principles used by clients, not doing a proper review of client documents, accepting weak client explanations as well underreporting of time.

Reduced audit quality across country is a problem of the accounting profession that requires further research to explain the auditor's behaviors (Robbin 1996 and Paino 2010).

The result of the behavior research shows that ethical behavior and auditor's responsibility has an effect on audit quality (Luthans 1998, Yusnaini 2017). Robin (1996) explains that auditor behavior is influenced by internal or external factors. Internal causes tend to refer to aspects of individual behavior, which exist in a person such as personal nature, self-perception, ability, and motivation. While external causes refer to the environment that affects a person's behavior, such as social conditions, social values, and views of society. In addition to the auditor ethics, some research results indicate that auditor's opinions related to materiality and risk may lead to audit quality reduction (Budescu et al., 2009). This is because the auditor will give a different opinion based on experience related to audit tasks about materiality and risk.

Another reason that could be the reason for the occurrence of an auditor's dysfunctional aberrations is the pressure on the timing of completion of audit tasks given. Time budget pressure is the circumstance that indicates the auditor is required to make efficiency on the time budget that has been prepared or there are restrictions of time and budget are very tight and rigid. This is one type of pressure that really has the potential to degrade the auditor's control over his work environment (McNair, 1991). The timing of the completion of the audit task is given by the public accounting firm to its auditor to reduce audit costs. The faster the time of audit work, the cost of implementing the audit will be smaller. The existence of this time budget forces the auditor to complete the task as soon as possible or in accordance with the budget time that has been set. In order to keep the time budget set, it is possible for auditors to waive audit procedures and even terminate audit procedures (Silaban, 2009).

Thus, this study aims to test whether the ethics of auditors and materiality and risk affect the audit quality reduction. In addition, testing whether non assurans services mediate the relationship between auditor ethics and materiality and the risk⁴⁶ audit quality reduction. The results showed that auditor ethics and materiality and risk had a negative effect on the quality of auditing type audit under reporting of audit time. In addition, non assurans services moderate the negative effects of auditor ethics and materiality and risks to the audit quality reduction type under reporting of audit time.

2. LITERATURE REVIEWS

2.1. Cognitive Moral Development (CMD)

Kohlberg (1995) argues that moral development theory is a theory of moral thinking that is used as a guide to make easy wise and good judgment. The point morality represents a set of rational considerations and rulings that apply to every behavior, namely the principle of right behavior and the principle of justice. This basic theory is related to the rules of human behaviors that interact with the personal environment. The theory of moral development introduced by (Piaget 1965) was developed by (Jean 1971) who is a psychologist. Cognitive is defined as intellectual potential consisting of stages of knowledge, comprehension, application, analysis, synthesis, evaluation. Cognitive means issues concerning the ability to develop rational (intellect), more emphasizing how the process or effort to optimize the ability of rational aspects possessed, in opinion (Kohlberg 1969).

2.2. Ethical Perceive Leadership (EPL)

Boyton (2010) explains that a profession must have a high moral commitment. Commitment is usually poured in the form of a special rule that becomes the guidance for everyone who

carries the profession in question. This rule is a guide to carrying out the profession commonly referred to as a code of ethics that must be met and adhered to by every profession.

The purpose of the code of conduct is for professionals to provide the best service to their clients. The existence of a code of conduct will protect unprofessional acts. The purpose of the accounting profession is to fulfill its responsibilities for the highest standards of professionalism, achieving the highest level of performance, with an orientation to the public interest. Accountants professionals in the field of accounting are responsible for the quality of services produced. There is a belief that all services derived from accountants are awarded with the highest performance standards (Messier et al., 2008).

Ethical perceive leadership is a relational concept built on the social interaction between leaders and followers. The moral of an ethical leader can be seen from the personal qualities and characteristics of leaders such as honesty, trust and on the integrity and moral nature of the leader's behavior, according to those described by Trevino et al. (2000).

2.3. Materiality and Audit Risk

Arens (2011) argues that materiality is the amount of value omitted or misstated from accounting information. The value of such materiality may affect consideration of a person who believes in the information. While audit risk is the possibility of the auditor giving a wrong opinion (inappropriate audit opinion) on financial statements containing material misstatements.

2.4. Non Assurans Services

Non assurans services are services provided by a public accountant or independent auditor in which there is no opinion, negative belief, summary of findings, or any other form of confidence testing. The profession of a public accountant or an independent auditor also provides various other types of services that are generally not or are not a guarantee services. This type of non-guarantee services is part of: accounting services, tax services, and management consulting services.

2.5. Under Reporting of Time (URT)

Dysfunctional audit behavior that occurs in the practice of auditing is the auditor's action by manipulating audit timing reports used for the performance of certain audit tasks. In the auditing literature, this behavior is referred to as the underreporting of time (URT) behavior. URT behavior occurs when the auditor does not report and impose the entire audit time used to complete the audit tasks charged by the public accounting firm examined by Otley and Pierce (1996). URT behavior is primarily motivated by the auditor's desire to complete the audit task within the audit budget time limit in an attempt to obtain more personal performance evaluations, expressed by (Paino 2010).

URT behavior also affects the assessment made by public accounting firm on the performance of personal auditors. When the auditor acts by way of URT, the appraisal done by the public accounting firm on the auditor's performance becomes inappropriate. This study is evidenced by (Lightner et al., 1982) indicating that their auditors believe that completion of auditing tasks within the audit time budget limit (albeit with URT) is an important factor for the sustainability of their careers in public accounting firms. In addition, finding auditors who conduct the URT believe that these actions result in better personal performance judgments, supervisor recognition of their competence, and increased work convenience, in opinion (Lightner et al.1982)

Findings from previous studies indicate that URT behavior is an act that auditors often practice in audit practice. The findings of recent studies show that URT behavior is a widely-acted auditor's action in practice, according to (Pierce and Sweeney, 2004). Although URT behavior is an action that is inconsistent with professional ethics, it appears that this behavior continues in audit practice (David 2003).

3. HYPOTHESES

3.1. Effect of Auditor Ethics and Non Assurans Services on Under Reporting of Time

Arens (2011) argues that a practicing public accountant must be independent in reality and appearance at the time of conducting audits or other attestation services. The independence of the auditor is called the foundation of the audit profession because it is the basis for public confidence in the function of attestation. The results of research related to independence in action show a negative effect on audit quality reduction. This means the better the moral auditor the higher the independence. Thus the possibility of reducing the quality of audit type under reporting of time (the use of time is shorter than the actual time) becomes smaller (Paino, 2010).

Ethical perception leader (EPL) is the leader's proper behavior through personal actions such as honesty, trust and integrity, nature and interpersonal relationships to followers through two-way communication. The research has been done by Brown et al. (2005). Research on morality, ethical behavior, leadership success has a positive effect on employee performance. Implementation of EPL in the public accounting office will have a positive effect on the implementation of the audit program. This is because ethics will make the auditor implement all the provisions that become the company's commitment.

Empirical tests of dysfunctional audit behaviors have been conducted by Kelley and Margheim (1990), Malone and Rober (1996) and Pierce and Sweeney (2004) who tested the behavioral model of underreporting of time. The results show that at the time of audit program implementation, dysfunctional behavior can reduce audit quality. This is because it is influenced by high fees and turnover intention. While non-assurans services with alliances on the other side have no effect as they do not sacrifice independence like the big four with compaq computer corp., digital equipment corp., IBM, microsoft corp., sun microsystems, and xerox corp. (Cole 1997). The results of DeZoort (1997) study, DeZoort (2001), Thorne and Hardwick (2001) show that auditor independence has an effect on audit quality reduction.

Based on this framework, this research builds the following hypotheses:

- H1: The auditor ethics negatively affects to the audit quality reduction of underreporting of time type
- H2: The auditor ethics negatively affects to the audit quality reduction of underreporting of time type with non assurans services as moderating

3.2. Effect of Materiality and Audit Risk to Under Reporting of Audit Time

Boyton (2010) argues that in setting a degree of materiality the auditor does not have a standardized standard, therefore auditors are required to use professional judgment. An auditor must apply his knowledge, experience and professional skepticism. In addition, the auditor should also have an impartial mental attitude in the implementation of testing, evaluation of audit results, and preparation of audit reports.

An auditor who has high independence will be able to produce an objective and reliable materiality level consideration. In addition to professional judgment and independence, work experience also affects the consideration of the level of materiality. The longer an auditor is on duty and the more auditing tasks the financial statements have ever performed, the judgment of good auditor materiality will negatively affect the audit quality (Hackenbrack and Knechel 1997). In practice, it is often difficult to predict which accounts are most likely to suffer misstatements and whether the misstatements are more misstatements (Gaumnitz et al 2002), (Allen et al 2001).

Based on this framework, this research builds the following hypotheses:

- H3: Materiality and risk negatively affects to the audit quality reduction of underreporting of time type
- H4: Materiality and risk negatively affects to the audit quality reduction of underreporting of time type with non assurans services as moderating

4. RESEARCH METHOD

4.1. Population and Sample

Participants are auditors who work at public accounting firm in Jakarta which has been registered in directory of public accounting firm & public accountant according to Indonesian Institute of Certified Public Accountants. The questionnaire sent by 500 from 40 public accounting firm and returned was 256 questionnaires.

4.2. Measure

Auditor ethics is measured through performance independence Performance, that is how the independence of auditors in the participation of capital, independent in the relationship of cooperation and independence in the emotional relationship. Independence in action is measured through independence in the audit program, independence in testing and independence in the determination of evidence. Independence in perceived ethics leadership is measured through independence in internal guidelines, independence in the execution of rules and the independence of prize and sanction interventions.

Audit quality reduction is measured through the use of shorter than the actual time (underreporting of audit time). The measurement indicator used is the premature discontinuation of the audit procedure, not extending the test scope when a doubtful post or account is detected, reducing the audit work of the audit program.

4.3. Data Analysis

To test the hypothesis, this research uses parallel structural equation model Partial Least Squares (PLS). PLS is used because it can give the coefficient of p values for mediating variables and can be used for sample size relative and multi-colinearity between independent variables. Hypothesis testing is done by estimating the measurement model and the structural model.

5. RESULTS

5.1. Data Analysis

The result of data processing in Table 1 shows that loading composite reliability and cronbach alpha are above 0.70 (in Table 1). This proves that the instrument used to measure variables consistently result in the same results every time it is measured.

Table 1 Cronbach's alpha

	Cronbach Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
Reduction of Audit Quality	0.717	0.710	4
Ethical Perceive Leadership	0.771	0.774	10
Materiality and Audit Risk	0.900	0.901	10

5.2. Hypothesis Tests

Structural model analysis is used to test the hypothesis. Figure 1 shows the structural models, hypotheses H1 ($\beta = -0.30, p < 0.01$), H2 ($\beta = -0.21, p < 0.01$), H3 ($\beta = -0.17, p < 0.01$), H4 ($\beta = -0.15, p < 0.01$), all of the relationships indicate negative and significant relationships.

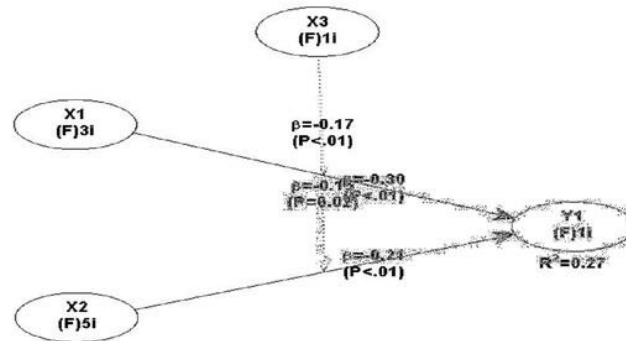


Figure 1 Result Research Model

To test the relationship between variables (hypothesis test), then used *p-value* from Warp PLS output. Table 2 shows the effect of inter-constructs (variables).

Table 2 Hypothesis Testing Model Underreporting of Audit Time

CONSTRUCT	Path	P Value	Effect Size	Explanation
Ethical Perceive Leadership → Reduction of Audit Quality	-0.295	<0.001	0.123	Significant***
Materiality and Audit Risk → Reduction of Audit Quality	-0.206	0.001	0.075	Significant***
Ethical Perceive Leadership → (Non Assurans Service) → Reduction of Audit Quality	-0.17	0.007	0.03	Significant***
Materiality and Audit Risk → (Non Assurans Service) → Reduction of Audit Quality	-0.15	0.015	0,04	Significant**

*** Significant at 1% ; ** Significant at 5%; * Significant at 10%

The coefficient of path parameters obtained from the influence of auditor ethics to underreporting of time is equal to -0.295 with the significance level $\alpha = 0.01$ (1%) which states that there is a negative and significant influence between the influence of auditor ethics to the audit quality reduction type underreporting of time. The value of -0,295 in the path coefficient means that the better the auditor ethics, the reduction of audit quality of

underreporting of time type will decrease, and this supports the hypothesis 1 research, where there is a negative and significant influence between auditor ethics on audit quality reduction type underreporting of time.

The coefficient of path parameters obtained from the influence of materiality and risk on the quality of audit audit type underreporting of time is equal to -0.206 with the significance level $\alpha = 0.01$ (1%) which states that there is a negative and significant influence between the influence of materiality and risk against reduction of audit quality type underreporting of time. The value of -0.206 in the path coefficient indicates that the better the materiality and the risk the reduction of audit quality of underreporting of time type will decrease, and this supports the hypothesis 2 of the research, where there is a negative and significant influence between materiality and risk on the audit quality reduction type audit underreporting of time

The coefficient of path parameters obtained from the influence of non assurans services that moderate the negative effect of auditor ethics on the reduction of quality of audit type of underreporting of time is equal to -0.17 with at significance level $\alpha = 0,01$ (1%) stating that non assurans moderate the auditor's negative ethical influence on the audit quality reduction type underreporting of time. The results of this test support the 3 research hypothesis, in which non assurans services moderate the negative effect of auditor ethics on the audit quality reduction of underreporting of time.

The coefficient of path parameters obtained from the influence of non-assurans services that moderate the negative effects of materiality and risk on the audit quality reduction type of underreporting of time is -0.15 with the significance level $\alpha = 0.05$ (5%) which states that non services assurans moderates the negative effects of materiality and risk on the audit quality reduction of underreporting of time types. The results of this test support the 4 research hypothesis, in which non-assurans services moderate the negative effects of materiality and risk on the audit quality reduction type of underreporting of time.

6. CONCLUSIONS

Based on the discussion and testing that has been done before, it can be concluded that the auditor ethics has a negative effect on the quality of the audit type underreporting of time audit. Non assurans services reinforce the negative effect of auditor ethics on underreporting of audit time. It is also concluded that materiality and risk have a negative and significant effect on quality audit reduction type underreporting of time and non assurans services strengthen the negative effect of materiality and risk to underreporting of audit time.

7. LIMITATIONS AND FUTURE RESEARCH

Limitations in this study are, first, this study uses a small sample size, so the findings of this study can not be generalized. Secondly, this study uses only two independent variables, so there are many other factors that may have significant but undetectable effects. Further research is better to add other independent variables that affect the audit quality audit practices, such as hood quality, client rejection risk, the strategy of determining audit fees

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