Audit Quality Shows the Capability of Auditors in Detecting Corruption: A Study of BPK Auditors of the Republic of Indonesia

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Abstract: Reflected in the Standar Pemeriksaan Keuangan Negara, auditors of the Badan Pemeriksa Keuangan have the freedom and independence in planning, implementing, reporting, and monitoring the follow-up of audit results. The ability to detect corruption is very necessary for each BPK RI auditor because if an auditor has conducted an audit properly then they also cannot provide the right audit results. This study provides results that the Auditor who conducts the audit in accordance with applicable regulations (audit quality) can demonstrate the ability of auditors to detect corruption.

1 INTRODUCTION

1.1 Background

Audit has a very important position in believing that the policy implementation has been as expected. In this rapid development, the supervisory function does not merely provide input on whether the implementation is in accordance with the plan, but also provides more useful inputs, among others, monitoring activities are able to provide oversight information, including in the field of planning, whether the plans made are still relevant with the existing environmental conditions, as well as other information services needed for the implementation of government management activities, as well as in realizing good governance.

The Standar Pemeriksaan Keuangan Negara (SPKN) state that the Republic of Indonesia Supreme Audit Board (BPK) has the freedom and independence in planning, implementing, reporting, and monitoring the follow-up of the audit results (Finance & Indonesia Audit Board, 2017). The role of the audit is very important for the achievement of the success and progress of the organization through comparing the existing conditions with those that should. If it turns out to be found irregularities immediately taken corrective action. As part of the management function, supervision is needed to help management in three ways, namely: (1) improving organizational performance, (2) giving opinions on organizational performance and (3) directing management to make corrections to the problems of achieving existing performance (Herbert, 1977).

The condition of corruption in Indonesia can be seen from a variety of sources, one of which is Transparency International (TI), an international Anti-Corruption community organization that issues the country's Corruption Perception Index (CPI) or Corruption Perception Index (CPI). CPI is a composite index that measures the level of perception of corruption in the public sector in countries in the world. CPI is used by comparing the conditions of corruption in one country against another country. The development of the CPI in Indonesia in the last five years shows that Indonesia is the 80 most corrupt country in the world and for the ASEAN region, Indonesia is still seen as a country that is prone to corruption or the number 2 most corrupt compared to neighboring countries (Indonesia International Transparency, 2015).

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Table 1.1. Corruption Crimes Based on Agencies

Agency	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Total
DPR and DPRD	0	0	0	0	7	10	7	2	6	2	2	3	15	9	4	67
Ministry / Institution	1	5	10	12	13	13	16	23	18	46	26	21	39	31	47	321
BUMN/BUMD	0	4	0	0	2	5	7	3	1	0	0	5	11	13	5	56
Commission	0	9	4	2	2	0	2	1	0	0	0	0	0	0	0	20
Provincial government	1	1	9	2	5	4	0	3	13	4	11	18	13	15	29	128
Regency / City Government	0	0	4	8	18	5	8	7	10	18	19	10	21	53	114	295
Jumlah	2	19	27	24	47	37	40	39	48	70	58	57	99	121	199	887

Source: https://www.kpk.go.id/en/statistik/makakan/tpk-based-instantsi

Table 1.1. said that the highest number of corruption cases in Indonesia from 2004 to 2018 occurred in the ministries and institutions (Corruption Eradication Commission, 2010-2015). Many government agencies in Indonesia get the best opinion. However, throughout the 2000s they were exposed to corruption cases.

A number of opinions obtained by a number of ministries in Indonesia get the best audit results. But not with the conditions occurring within the ministry itself. Conditions of ongoing corruption. If viewed from the perspective of audit quality, the ministry has obtained the best results, but has not shown the quality of the audit results themselves. This is in line with research conducted by (Heriningsih & Marita, 2013) which states that BPK's audit opinion does not affect the level of corruption. So it can be interpreted that no matter how good the opinions obtained by the auditee will not show a decreasing level of corruption.

The ability to detect corruption is one of the factors that influence the quality of audit results (Abdallah, Maarof, & Zainal, 2016). The auditor is responsible for detecting corruption in the audited financial statements and can communicate to interested parties, if they find indications of fraud in the financial statements. Detecting corruption is an action to find out that corruption occurs, who is the culprit, who is the victim, and what causes it. Detecting corruption is not easy, because it requires expertise in the process. Many cases occur due to the fact that auditors of public accounting firms cannot find misstatements or cannot detect corruption during their auditing duties. This has a detrimental impact on both the client and the auditor itself.

The cases that occurred above are evidence of the auditor's failure to detect fraud. This failure has a detrimental impact on business people. Detecting corruption is very important, because if an auditor can detect corruption, then the financial information generated in the audited financial statements will be relevant and reliable. Thus, decision making taken for external and internal parties, will not be wrong and the company can continue to grow in the future. If an auditor cannot detect the fraud, then the decision making will be wrong, which impacts on the company's losses as well as the company's reputation at stake. In addition, the public will also doubt the level of ability and professionalism of the auditors in detecting corruption in the financial statements. The failure of auditors in detecting corruption is due to the inability to collect relevant evidence (Purwanti & Astika, 2017). The failure can be caused by several factors that can influence the auditor in detecting corruption, such as lack of auditor competence, low auditor independence, high time pressure faced by the auditor, lack of auditor skepticism when finding indications of corruption, and low auditor commitment to the place he works so the auditor is difficult to detect corruption that occurs in the client company.

The types of audits conducted by BPK-RI include financial audits, performance audits, and audits with specific objectives. With the implementation of the audit, there have been many changes related to the management of state and regional finances shown by the increasing number of Ministries, Institutions, Regional Governments, and even the Central Government that obtained the Fair Without Exception (WTP) opinion. However, audit findings in the form of administration, ethics, and law have been increasing in number over the years and cannot be followed up on by auditees (Ministries, Institutions, Regional Governments, Central Governments, BUMN and BUMD).

This shows that the quality of audit results is still inadequate, and one of the reasons is the inability of

auditors to detect corruption as indicated by the existence of several auditees who obtain WTP opinion as corruptors by law enforcement officials.

1.2 Formulation of the Problem

The problem formulation of this research is whether audit quality shows the auditor's ability to detect corruption?

1.3 Research Purposes

The aim of this research is to analyze how audit quality shows the auditor's ability to detect corruption.

2 LITERATURE REVIEW

2.1 Theoretical Review

Attribution theory explains a process of how to determine causes and motives about a person's behavior (Gibson, 1994). This theory is increasingly developed by explaining ways in assessing people differently, depending on what meaning is attributed (attributed) to a certain behavior (Kelly, 1972, Robbins and Judge, 2008). The theory also refers to how a person explains the causes of other people's behavior or his own personality which will be determined whether from internal or external and how they affect individual behavior (Luthans, 1998). This theory also explains the understanding of a person's reaction to events around them, by knowing their various reasons for the events experienced. In the Correspondent Inference attribution theory (Edward Jones and Keith Davis) explained that there are behaviors related to the attitudes and characteristics of individuals, it can be said that only seeing their behavior will be known to brush and characteristics of the person and can also predict someone's behavior in dealing with certain situations . Steers (1977) and Reed (1994) state that the existence of "attributes", will naturally apply internally in an organization that will affect employee attitudes especially those that will be related to their work and organizational commitment. This theory is closely related to the ability of auditors to uncover corrupt acts. In exposing corruption, the ability of auditors is influenced by various factors. Attribution theory is also related to how people judge the extent of the auditor's ability to reveal corruption. Disclosure of these criminal acts of corruption can be seen from whether the auditor is able to provide evidence to encourage confidence about the truth or error of each statement of an issue.

2.2 Audit Quality

Audit quality is a concept that has many different dimensions. Evidenced by the many studies that use this variable with different dimensions. According to DeAngelo (DeAngelo, 1981) audit quality is the ability of auditors to detect errors in financial reports and report them to users of financial statements. According to (Lowensohn, Johnson, & Elder, 2005; Setyaningrum, 2012) audit quality can be measured by three approaches, namely (1) using audit quality proxies, for example auditor size (Mansi, Maxwell, & Miller, 2004), earnings quality (Kim , 2002), the reputation of KAP (Beatty, 1989), the amount of audit fees (Ward, Elder, & Kattelus, 1994), the existence of lawsuits at the audlitor (Palmrose, 1988), and others; (2) A direct approach, for example the audit process carried out to what extent the KAP's adherence to audit audit standards (O'Keefe, Simunic, & Stein, 1994); (3) Using perceptions from various parties towards the audit process carried out by KAP (Carcello, 1992). Deis and Giroux (1992), using the Metric variable (QUALITY) which is measured based on the results of Quality Control Review (QCR) (Donald R. Deis & Giroux, 1992). In the context of the Indonesian government sector, it uses the first approach summarized by Lowensohn (Lowensohn et al., 2005). According to (Jr. & Walker, 1999) audit quality is related to the professional behavior of an auditor. An auditor's professionalism can be seen in terms of technical abilities, knowledge, experience, and technological expertise.

2.3 Corruption Detection

Auditing is directed to be able to detect fraud (Singleton, Singleton, Bologna, & Lindquist, 2006). In SAS 99 - Consideration of Fraud in a Financial Statement Audit (AICPA, 2002b) stated that auditors are required to submit fraud in the financial statements. Documentation contains fraud risk, both individually and in combination which has a significant impact on the risk of financial statement misstatement.

According to (CO Albrecht, 2008) there are 6 (six) signs of fraud, namely: (1) the peculiarities of accounting, (2) weaknesses of internal control, (3) irregularities / anomalies of analysis, (4) excessive lifestyle, (5) unusual behavior, (6) complaints. Deviations and corruption occur because there is

power that is abused or the authority exercised is not in accordance with the mandate that should be. Abuse of power is carried out for personal or group gain and will usually be followed by violation of the law. Inappropriate practice by those who do not pay attention to good and right measures and only prioritize the interests of themselves or their own groups.

In this condition it is stated that the perpetrators of corruption and other violations have lost the values of integrity that should be upheld as well as possible in any condition, anytime, anywhere. Those who commit acts of corruption are caused by open opportunities, by pressure, accompanied by rationalization, and by the power they have because they have lost the main grip in thinking and acting, that is integrity.

On the basis of this (Umar, 2016) adds one element, namely Lack of Integrity (Lack of Integrity) again the cause of corruption, it can be called the Fraud Star. Umar said those who commit corruption might be said to have experienced mental problems. Since corruption is a crime, corruptors can be called criminals.

2.4 Conceptual Framework and Hypothesis

The following is the conceptual framework of this research.

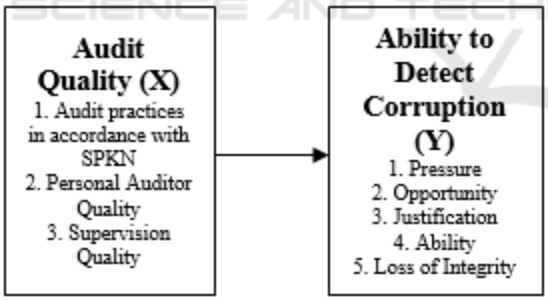

Figure 2.1. Research Conceptual Framework

The information system is a collection of resources related to achieving certain goals. All interrelated resources within an organization will form a system in the organization (Bodnar & Hopwood, 2013). Information quality is the quality of output in the form of information produced by information systems and used in decision making. Information quality has several characteristics namely relevant, timely, accurate, complete and concise (Rai, Lang, & Welker, 2002).

Setyaningrum states in his research, an indicator of audit quality is the value of audit findings (Setyaningrum, 2012) based on research (DeAngelo, 1981) which states that the value of audit findings shows the ability of BPK auditors in detecting errors in local government financial statements.

Although the auditor has received education, has competence, and has experience coupled with being required by various regulations including SAS 99 (AICPA, 2002a) which states that auditors and auditees must brainstorm to discuss any possible frauds in the auditee's financial statements. The goal is first so that the auditor can share experience with the auditee about how fraud can be done and hidden. The second is to convey tone at the top or a general description of the audit conducted. The auditor must also collect information related to fraud risk in the financial statements. More precisely SAS 99 provides guidance for auditors on how to identify / evaluate fraud risk in financial statements. The auditor must also pay attention to areas that are at risk of fraud.

H1: Audit quality shows the ability of auditors to detect corruption

3 METHOD

This type of research is a causal design with a bergina design to analyze the relationships between one variable with another variable, or how a variable affects other variables (Sugiyono, 2016).

The operational definition of variables is intended to clarify the variables that will be examined where the main problems of this study are:

1. Audit Quality (X) is an audit process that starts from planning, implementation, up to reporting can be ensured to really focus according to the rules and ensure that there is control or supervision in the process (Ball, Tyler, & Wells, 2015; Dickins , Johnson-Snyder, & Reisch, 2018; Futri & Juliarsa, 2014; Pitanen, 2016; Sulaiman, 2011; The Institute of Chartered Accountants in England & Wales, 2002; Zahmatkesh & Rezazadeh, 2017). This variable uses the interval scale.
2. Corruption Detection (Y) is the auditor must be able to assess that there are errors and irregularities that may cause financial reports to contain material misstatements (AICPA, 2002a; WS Albrecht, Albrecht, Albrecht, & Zimbelman, 2012; Hillison, Pacini, & Sinason, 1999; Koroy, 2008; Umar, 2012, 2016; Wilks & Zimbelman, 2004; Zimbelman, 1997).

This variable uses the interval scale.

The population of this research is all auditors in the Republic of Indonesia Supreme Audit Board. The sampling technique used is convenience sampling where the minimum sampling is 50 questionnaires. The distribution of questionnaires was carried out by 1242 people (to BPK auditors who were spread across all representatives). However, the returned questionnaire was 99 respondents. The data collection technique is a survey that is through a media questionnaire that is made online through the Google form site that is spread via office email and also through social media applications namely Whatsapp. Data analysis techniques used are using Structural Equation Model (SEM) analysis using statistical tools SmartPLS (Latan & Ghazali, 2017).

4 RESULT AND DISCUSSION

4.1 Research Result

4.1.1 Outer Model Evaluation (Measurement Model)

Validity Test based on Outer Loading Value and Average Variance Extract (AVE). The following are the results of the vaccination and reliability test based on outer Loading, Average Variance Extracted (AVE) and Cronbach's Alpha (CA) and Composite Reliability (CR)

Table. 4.1. the results of vaccination and reliability test based on outer Loading, Average Variance Extracted (AVE) and Cronbach's Alpha (CA) and Composite Reliability (CR).

Indikator	Outer Loading	AVE	CA	CR
KA1	0.891	0.774	0.982	0.983
KA2	0.899			
KA3	0.89			
KA4	0.889			
KA5	0.912			
KA6	0.926			
KA7	0.894			
KA8	0.927			
KA9	0.892			
KA10	0.798			
KA11	0.922			
KA12	0.869			
KA13	0.888			
KA14	0.878			
KA15	0.856			
KA16	0.779			
KA17	0.828			
DK1	0.855	0.806	0.984	0.985
DK2	0.823			
DK3	0.863			
DK4	0.732			
DK5	0.893			
DK6	0.905			
DK7	0.922			
DK8	0.933			
DK9	0.916			
DK10	0.945			
DK11	0.918			
DK12	0.945			
DK13	0.892			
DK14	0.925			
DK15	0.93			
DK16	0.944			

Based on the results of testing the validity of using the outer loading value in table 4.1. the results obtained are all loading values> 0.4, which means they have met the validity requirements based on the loading value.

4.1.2 Hypothesis Testing Direct Effect (Inner Model)

The following is the path coefficient value and the P-Values value for testing the significance of direct effects.

Table 4.2. Testing the Significance of Direct Effects

Relationship	Path Coefficient	T-Statistics	P-Values
KA -> DK	0.337	2.497	0.013

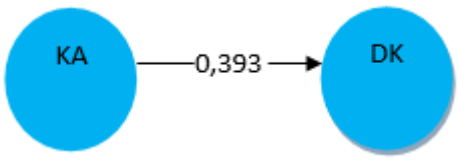

Figure 4.1 Testing the Significance of Direct Effects (Dirrect Effect)

Based on Table 4.2 and Figure 4.1, the path coefficient value from DK to DK is positive, which is 0.337. Because the value of the path coefficient is positive, it means that the train has a positive effect on DK. known value of P-Values KA to DK 0.013

<0.05, then KA has a positive and significant effect on DK.

Thus it can be concluded that the hypothesis is accepted, namely audit quality shows the auditor's ability to detect corruption.

4.2 Discussion

The results of the study stated that audit quality shows the ability of auditors to detect corruption. In line with what setyaningrum stated that the audit quality indicator is the value of audit findings (Setyaningrum, 2012), which is based on research (DeAngelo, 1981) which states the value of audit findings shows the ability of BPK auditors to detect corruption. Although the auditor has received education, has competence, and has experience coupled with being required by various regulations including SAS 99 (AICPA, 2002a) which states that auditors and auditees must brainstorm to discuss any possible frauds in the auditee's financial statements. The goal is first so that the auditor can share experience with the auditee about how fraud can be done and hidden. The second is to convey tone at the top or a general description of the audit conducted. The auditor must also collect information related to fraud risk in the financial statements. More precisely SAS 99 provides guidance for auditors on how to identify / evaluate fraud risk in financial statements. The auditor must also pay attention to areas that are at risk of fraud.

The ability to detect corruption is one of the factors that influence the quality of audit results (Abdallah et al., 2016). The auditor is responsible for detecting corruption in the audited financial statements and can communicate to interested parties, if they find indications of fraud in the financial statements. Detecting corruption is an action to find out that corruption occurs, who is the culprit, who is the victim, and what causes it. Detecting corruption is not easy, because it requires expertise in the process. Many cases occur due to the fact that auditors of public accounting firms cannot find misstatements or cannot detect corruption during their auditing duties. This has a detrimental impact on both the client and the auditor itself.

By using the Fraud Star Model (Pressure, Opportunity, Justification, Ability, and Loss of Integrity), auditors can understand how to detect corruption.

5 CONCLUSIONS

Based on the analysis and discussion as well as the test results in this study, it can be concluded that the quality of the audit shows the ability of BPK auditors of the Republic of Indonesia in detecting corruption. This gives meaning that if the audit that we do is in accordance with the guidelines starting from the pre-planning, planning, implementation, and reporting stages with discipline, the auditor is able to detect corruption. In addition, with the ability of auditors to detect corruption, the possibility of creating quality audit results will increase.

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