



FACTORS AFFECTING AUDIT QUALITY: A LITERATURE REVIEW

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Info Artikel :

Diterima : 17 Oktober 2021

Disetujui : 21 Oktober 2021

Dipublikasikan : 25 November 2021

ABSTRAK

Tujuan - Artikel ilmiah ini bertujuan untuk mengkaji penelitian terkait faktor-faktor yang dapat mempengaruhi kualitas audit dalam literatur akuntansi selama tahun 2012 – 2021. Metodologi Penelitian - Penelitian ini dilakukan melalui penelusuran web untuk mengidentifikasi penelitian yang relevan dengan menggunakan kata kunci “faktor”, “pengaruh”, dan “kualitas audit”, di mana total 50 artikel ilmiah yang sesuai dengan standar internasional diidentifikasi. Temuan - Berbagai faktor diduga mempengaruhi kualitas audit, mencapai 76 faktor. Namun, peneliti meyakini hanya 3 faktor utama yang berpengaruh dominan terhadap kualitas audit, yaitu biaya audit, pengalaman auditor, dan penerapan etika auditor, dimana ketiganya berpengaruh positif signifikan. Audit fee berpengaruh positif terhadap kualitas audit karena menunjukkan keahlian auditor. Pengalaman auditor menunjukkan keahliannya dalam kegiatan akuntansi dan audit. Pada saat yang sama, etika profesional sangat membantu auditor profesional untuk bekerja dan menghindari perilaku menyimpang. Implikasi Penelitian - Review ini menginformasikan kepada publik bahwa untuk mendapatkan hasil audit yang berkualitas perlu memperhatikan audit fee, pengalaman auditor, dan penerapan etika oleh auditor. Orisinalitas/nilai - Penelitian ini mencoba menemukan faktor-faktor yang dominan mempengaruhi

Kata Kunci :

Pengaruh, kualitas audit, faktor

ABSTRACT

Purpose - This scientific article aims to review studies related to factors that can affect audit quality in the accounting literature during 2012 – 2021. Research Methodology - This study was conducted through a web search to identify relevant studies using the keywords “factor”, “influence”, and “audit quality”, in which a total of 50 scientific articles that conform to international standard were identified. Findings - Various factors are thought to affect audit quality, reaching 76 factors. However, the researcher believes only 3 main factors have a dominant effect on audit quality, namely audit fees, auditor experience, and the application of auditor ethics, where all those 3 have a significant positive effect. The audit fee affects audit quality positively because it shows the auditor's expertise. The experience of the editor shows his skills in accounting and auditing activities. At the same time, professional ethics is helpful for

Keywords :

Affect, audit quality, factor .

professional auditors to work and avoid deviant behaviour. Research Implications - This review informs the public that to have audit quality results, it is necessary to pay attention to audit fees, auditor experience, and the application of ethics by the auditor. Originality/value - This study tries to find the factors that dominantly influence

INTRODUCTION

Audit quality is essential for the continuity of company's dynamics performance. Therefore, auditors are required to be able to produce quality audits to create harmony within the company. Audit quality defines as the possibility of auditors finding and reporting violations in the client's accounting system (De Angelo, 1981 in Mulyani, 2019). In addition, the output of the audit results uses as a basis for decision making for the company.

The public accountant profession has a significant role in being an informant for the public regarding the fairness of financial statements because financial reports contain public rights (Sitorus, Hendratono, and Fransisca, 2020). Other than that, the public needs public accounting services because they considered independent and professional service providers who can improve the quality of information for decision-makers (Nugraha, Nugroho, and Setiawan, 2020). The importance of the role of public accountants shows that it is essential to know what factors affect audit quality.

Based on a review conducted on 50 published articles, it is known that 76 factors are affecting audit quality, and 3 of them (audit fees, auditor experience, and the application of auditor ethics) are the most dominant. Auditor ethics and experience, audit fees, and auditor motivation simultaneously significantly affect audit quality at Public Accounting Firm in Semarang (Mulyani, 2019). Most scientific articles collected data through a questionnaire instrument and analyzed the data using a correlational concept with multiple linear regression. Empirical findings show that audit fees, auditor experience, and the application of auditor ethics have a significant positive effect on audit quality. This paper recommended that the public choose a Public Accounting Firm or auditor with high fees and have quality, experience, and professionalism or apply the ethics profession in work, so the audit results have good quality.

FACTORS AFFECTING AUDIT QUALITY

Audit Quality

Before discussing the factors that affect audit quality, it is necessary to understand audit and audit quality. Audit quality defined as a measure of how relevant the audit results with the standards (Nugraha, Nugroho, and Timur, 2020). Auditing follows Agency Theory proposed by Jensen and Meckling (1976). This theory defined as the relationship between principal and agent (Govindarajan, 2007 in Aqmarina and Yendrawati, 2019). Agency theory assumes that each individual has their interests that trigger conflicts of interest. Conflicts can be resolved through mediation from an independent third party. These third parties must control and ensure that agent acts in the interests of principal. In the audit, the third party is the auditor from Public Accounting Firm, which must be professional and independent (Aqmarina and Yendrawati, 2019). Agency theory describes the situation of companies that sell shares in capital market or public companies that open up opportunities for the public to

become investors so that financial transparency and truth of their reports are crucial. If defined according to agency theory, the principal is a public investor and the agent is the manager of the company appointed by the principal at the shareholder meeting (Sukma and Bernawati, 2019).

Factors Affecting Audit Quality

As an output of behaviour and events, audit quality is often influenced by internal and external attributes. This follows the Attribution Theory expressed by an Austrian psychologist named Freiz Heider (1896-1988). Attribution theory explains how people explain the behaviour of others and themselves. This theory indirectly explains how internal and external factors can affect behaviour or event (McShane, 2008 in Ramlah et al., 2018). Internal attributes are character/personality, attitude, and motivation. External attributes are pressure, threat, and disaster. Identification of whether external and internal attribute influences a person can be observed from the consistency of his performance. This theory is relevant in explaining the factors that affect audit quality because the auditor, a third party who should be independent and professional in carrying out his work, is sometimes influenced by internal and external attributes such as experience and the application of professional ethics.

Literature Search and Research Trends about Factors Affecting Audit Quality

The scientific articles analyzed in this paper were found through a web search using the keywords “factor”, “influence”, and “audit quality”, in which a total of 50 scientific articles that conform to international standard were identified. The following is a table that describes the journals used in this paper and their year of publication:

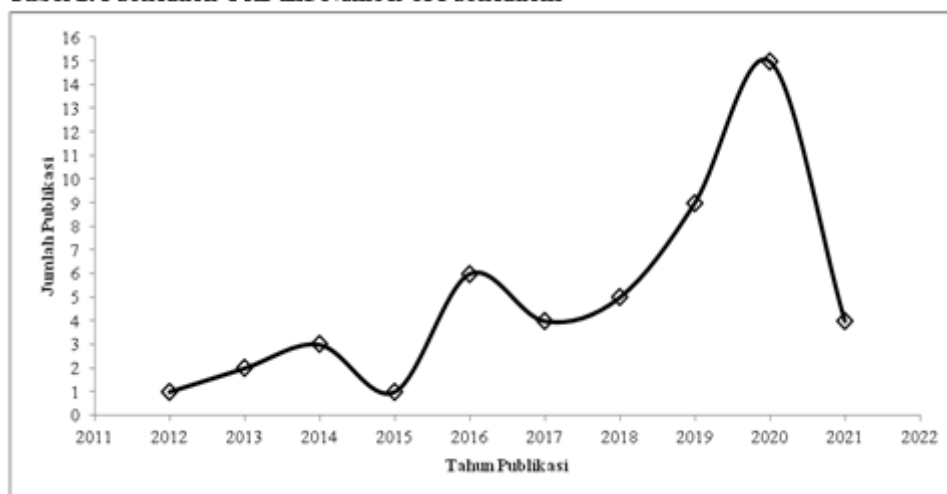
Table 1. Journal and Amount of Publications

Journal	Amount
<i>Accounting, Organizations and Society</i>	1
<i>Accounting Journal</i>	3
<i>ACCEBISS</i>	1
<i>Addis Baba</i>	1
<i>American Accounting Association</i>	1
<i>China Journal of Accounting Research</i>	2
<i>European Journal of Accounting, Auditing and Finance Research</i>	2
<i>Global Review of Accounting and Finance</i>	1
<i>Indonesia Accounting Journal</i>	1
<i>International Journal of Advance Research (IJAR)</i>	1
<i>International Journal of Audit</i>	2
<i>International Journal of Research in Business and Social Science</i>	1
<i>International Conference on Accounting Studies</i>	1
<i>International Journal of Management and Business Studies</i>	1
<i>International Journal in Economics and Business Administration</i>	1
<i>International Journal of Scientific & Technology Research</i>	1
<i>International Journal of Accounting & Information Management</i>	1
<i>International Journal of Science and Business</i>	1
<i>International Fellowship Journal of Interdisciplinary Research</i>	1
<i>International Journal of Multicultural and Multireligious Understanding</i>	4
<i>International Research Journal of Management, IT & Social Sciences</i>	1
<i>International Journal of Academic Research in Accounting Finance and Management Sciences</i>	1
<i>J. Account. Public Policy</i>	2
<i>Journal of International Accounting, Auditing and Taxation</i>	1
<i>Journal of Accounting and Investment</i>	1
<i>Journal of Accounting and Strategic Finance</i>	1
<i>Journal Of Organizational Behavior Research</i>	1

Journal	Amount
<i>Journal of Accounting and Auditing</i>	2
<i>Journal of Economics, Business, and Accountancy Ventura</i>	1
<i>Journal of Economic, Business and Management</i>	1
<i>Journal of Economic and Business</i>	1
<i>MALLA: Journal of Islamic Banking and Finance</i>	1
<i>Procedia-Social and Behavioral Sciences</i>	1
<i>Revista de Contabilidad – Spanish Accounting Review</i>	1
<i>Procedia-Social and Behavioral Sciences</i>	2
<i>Sriwijaya International Journal of Dynamic Economics and Business</i>	1
<i>SSRN Electronic Journal</i>	1
<i>TEKHNE - Review of Applied Management Studies</i>	1
<i>The Accounting of Journal BINANLAGA</i>	1
Total	50

Based on Table 1. It can be seen that there are 4 articles from the International Journal of Multicultural and Multireligious Understanding that examined in this paper; this number is the largest. In addition, there are 3 articles from the Accounting Journal, followed by 2 articles in various journals such as China Journal of Accounting Research, European Journal of Accounting, Auditing and Finance Research, International Journal of Audit, J. Account. Public Policy, Journal of Accounting and Auditing, and Procedia-Social and Behavioral Sciences. The journals used in this paper were obtained from trusted sources, including ScienceDirect, ResearchGate, Elsevier Espana, S.L.U., Emerald Insight, etc.

Tabel 2. Publication Year and Number of Publications



According to the information contained in Table 2, it is known that as many as 15 articles were reviewed are published in 2020, followed by 9 articles in 2019 and 6 articles in 2016. This can indicate that the articles reviewed in this paper are new.

LITERATURE REVIEW

In this section, the researcher focuses on 3 factors that are thought to have the most dominant influence on audit quality: audit fees, auditor experience, and the application of auditor ethics. These variables were chosen because they are the most dominant

variables in explaining audit quality. The following is a table of identification of the 3 variables in the articles reviewed and their effects on audit quality:

Table 3. Factors Affecting Audit Quality (Y)

Variable and Author	Significance	Correlation Direction	Measuring Scale	Research Country
Biaya audit (X1)				
Moin and Reza (2021)	Significance	Positive	Interval	Bangladesh
Ayinaldis (2020)	Not Significance	Negative	Nominal	Ethiopia
Mai et al.(2020)	Significance	Positive	Interval	Vietnam
Thanh, Toan, and Le (2019)	Significance	Positive	Interval & Ordinal	Vietnam
Mulyani (2019)	Not Significance	Negative	Interval	Indonesia
Kuntari et al.(2017)	Significance	Positive	Interval	Indonesia
Zamzami, Tantri, and Timur (2017)	Not Significance	Positive	Interval	Indonesia
Rahmina and Agoes (2014)	Significance	Positive	Ordinal	Indonesia
Suseno (2013)	Significance	Positive	Interval	Indonesia
Pengalaman auditor (X2)				
Winanto (2019)	Significance	Negative	Interval	Indonesia
Sukma and Bernawati (2019)	Significance	Negative	Nominal & Interval	Indonesia
Welay (2019)	Significance	Positive	Interval	Indonesia
Mulyani (2019)	Significance	Positive	Interval	Indonesia
Kuntari et al.(2017)	Significance	Positive	Interval	Indonesia
Zamzami, Tantri, and Timur (2017)	Significance	Positive	Interval	Indonesia
Zahmatkesh and Rezaadeh (2019)	Significance	Positive	Ordinal	Iran
Yazid and Suryanto (2016)	Significance	Positive	Nominal	Indonesia
Zarefar et al.(2016)	Significance	Positive	Interval	Indonesia
Furiady and Kurnia (2015)	Not Significance	Positive	Interval	Indonesia
Ferdinand et al.(2013)	Not Significance	Negative	Interval	Cina
Suyono n.d. (2012)	Not Significance	Negative	Interval	Indonesia
Penerapan etika auditor (X3)				
Sitorus, Hendratono, and Fransisca (2020)	Significance	Positive	Interval	Indonesia
Shahibah et al.(2020)	Significance	Positive	Interval	Indonesia
Nguyen et al.2020)	Significance	Positive	Interval	Vietnam
Winanto (2019)	Significance	Positive	Interval	Indonesia
Semarang (2019)	Significance	Positive	Interval	Indonesia
Kusumawati & Syamsuddin (2017)	Significance	Positive	Interval	Indonesia
Kuntari et al.(2017)	Significance	Positive	Interval	Indonesia
Zahmatkesh and Rezaadeh (2019)	Not Significance	Positive	Ordinal	Iran
Zarefar et al.(2016)	Significance	Positive	Interval	Indonesia

The following is the explanation of each variable:

Audit Fee (X1)

Based on Table 3, it can be seen that the independent variable audit fee (X1) is often analyzed to explain audit quality in Indonesia, Ethiopia, and Vietnam. This variable generally uses an interval scale in the measurement process. 9 articles analyze audit fees as an independent variable that affects audit quality as a dependent variable.

Most of these articles reveal that audit fee has a significant positive effect on audit quality. The amount of audit fees varies depending on the risk of assignment, the complexity of services provided, the level of expertise carried, and competitive price competition. The Indonesian Accountant Code of Ethics ignores the auditors of the Public Accounting Firm to provide good or bad services based on the payments obtained (Kuntari et al., 2017). However, in practice, the audit results' quality is strongly influenced by the fees, assuming that high audit fees lead to more competent auditors conducting audits

Auditor's Experience (X2)

In addition to audit fees, auditor's experience (X2) often analyzed as an independent variable in Indonesia, Iran, and China. This variable is usually measured using an interval scale, namely Likert. Based on the articles analyzed, it can be seen that the variable has a significant and linear effect on audit quality. It implies that experience in conducting audit activities can make it easier for auditors to find errors and be more thorough and accurate in carrying out their duties if experience has a significant positive effect on audit quality (Welay, 2019). It is also added that experience will increase as more audit activities and services' complexity are completed. This is useful in honing accounting and auditing skills to improve audit quality (Kuntari et al., 2017).

Application of Auditor Ethics (X3)

Auditor ethics (X3) is an independent variable that affects audit quality used by articles from Indonesia, Vietnam, and Iran. Like other variables, this variable measured using a Likert scale (interval) which generally has a significant positive effect on audit quality. Ethical standards help control audit activities, so the auditor will not make deviations. Auditors who apply ethical standards will produce good audit quality (Shahibah et al., 2020). Professional ethics can help the auditor maintain a reputation and a professional attitude because the auditor will carry out auditing activities reasonably without being influenced by other factors. In addition, professional ethics allows auditors to be responsible (Nguyen et al., 2020).

Other Factors

There are various factors found after reviewing 50 scientific articles that have been carried out, amounting to 76 independent variables. Some independent variables that have the highest quantity used are auditor independence and auditor competence. Following the attribution theory that sometimes audit activities are affected by external factors, independence affects audit quality because it is implemented as a good control system and is free from interests (Welay, 2019 and Shahibah et al., 2020). Auditor competence affects audit quality because it shows knowledge and expertise. The following is Table 4, which shows the results of a review of 50 scientific articles:

Table 4. Article Review Results

Authors	Research Questions	Sample	Methods	Main Findings
El-Dyasty and Elamer (2021)	How's Auditor type influence on audit quality in the Egyptian Market?	Companies listed in Egyptian Stock Exchange (EGX) period 2011-2018.	Empirical	Public Accounting Firms in Egypt provide higher audit quality when affiliated with foreign Public Accounting Firms and vice versa when affiliated with Big 4.
Noh et al.(2021)	How auditor competence and auditor independence influence audit quality, which moderated by auditor's ethics and commitment to professionals?	Auditors from representatives from BPKP in Papua Province totalled 61 people (91% responded)	Empirical	Auditor competence and auditor independence have a significant positive effect on audit quality, and both are not moderated by the auditor's ethics or professional committee
Andolo and Pesudo (2021)	How's the effect of auditor competence and auditor motivation on audit quality moderated by auditor ethics of BPKP Auditor in North Sulawesi?	All BPKP staff in North Sulawesi, totaling 90 people	Empirical	Competence and motivation have a significant positive effect on audit quality, and auditor ethics positively strengthens both
Rezal and Toufiqquzzam (2021)	How's the relationship between audit quality and several variables that affect the audit?	154 respondents	Empirical	Audit quality is considered high, and respondents assume that audit review by the team's external manager has a considerable influence on audit quality, followed by internal control. It is also visualized that the number of clients/firm assignments has an inverse impact on audit quality
Ayinadis (2020)	How do audit tenure, audit fees, internal audit control, external auditor accountability, and the number of staff assign in an audit engagement affect audit quality?	55 private audit firms in Ethiopia	Empirical	Audit tenure, internal factors, and the number of staff have a significant positive effect on audit quality, while the rest do not affect
Hillebrant and Sakel (2020)	How's the relationship between the determination of the code on the audit committee and audit quality?	655 companies listed on CDAX in 2013 - 2017 period	Empirical	Employee representatives affect audit quality differently. Representatives of employees who have accounting expertise and independence tend to be insignificant

Table 4. (Cont.) Article Review Results

Authors	Research Questions	Sample	Methods	Main Findings
Sitorus, Hendratono, and Fransisca, (2020)	How are the relationship between professionalism, the application of professional ethics, and audit quality by proposing client acceptability as a mediating variable to fill the gaps of previous research?	176 respondents from 41 public accounting firm in Jakarta	Empirical	Professionalism has no significant effect on audit quality. Implementing the code of ethics and the level of client accessibility have a significant positive effect on audit quality
Donelson et al.(2020)	How does the acquisition of a consulting firm affect audit quality?	17 people who are very experienced in auditing practitioners	Empirical	Company acquisitions can positively or negatively affect audit quality depending on how closely the services obtained are related to audit quality
Shahibah (2020)	Does the quality control system affect audit quality?	252 auditors working in the top 10 accounting firms in Indonesia based on IAPI membership directory 2018	Empirical	Does the quality control system affect audit quality?
Nguyen (2020)	What factors affect audit quality?	102 employees from 39 companies in Ho Chi Minh City	Empirical	Audit firm size, audit fees, audit terms, internal control quality, external control quality, professional capacity, and professional ethics affect audit quality
Nugraha, Nugroho, and Setiawan (2020)	How do audit evidence and enforcement of the code of ethics affect audit quality?	54 Public Accountants operating in Bandung	Empirical	Partially, the enforcement of the code of ethics has no significant effect on audit quality, and on the contrary, audit evidence affects audit quality
Sun et al.(2020)	How will the influence of the same network of Auditor between affiliated companies on audit quality?	585 companies that changed their auditors to affiliates and registered with CSMAR	Empirical	Sharing the same Auditor network between affiliated companies has no significant effect on audit quality

Table 4. (Cont.) Article Review Results

Authors	Research Questions	Sample	Methods	Main Findings
Xiao, Gen, Yuan (2020)	What is the relationship between audit effort and audit quality from the perspective of the audit process and its output?	7833 Companies listed on China's Ministry of Finance (MOF) and China Securities Markets & Accounting Research (CSMAR)	Empirical	Affect on audit effort to audit quality is positive and affected also by the size of companies
Eshjeman and Guo (2020)	How does the experience of industry specialist auditors affect audit quality?	28,906 companies with CIK	Empirical	The experience of industry specialist auditors does not affect audit quality. This analysis is compassionate depending on the how do researchers measure it
Handjojo and Hastuti (2020)	How do management control systems and risk management affect audit quality?	56 auditors in 8 public accounting firms in Semarang	Empirical	Management control systems that positively affect audit quality are independence, personal assignment, supervision, employment, promotion, acceptance, and client sustainability. Meanwhile, consulting, professional development, and inspection do not affect audit quality. The 3 aspects of risk management (inherent risk, risk control, and risk detection) do not affect audit quality
Arvianty and Tandiontong (2020)	How do the auditor competence, auditor independence, and size of the Public Accounting Firm affect audit quality?	Auditor in Bandung with at least 2 years of experience	Empirical	Auditor competence based on the knowledge and experience and the independence of auditors who are honest, impartial, and report their findings following the evidence and size of the Public Accounting Firm that affects audit quality
Kirana and Ramantha (2020)	How are the effects of auditor rotation, time pressure, and audit tenure on audit quality with auditor specialization as a moderating variable	81 manufacturing companies listed on the Indonesia Stock Exchange in the period of 2014 - 2018	Empirical	Auditor rotation and specialization do not affect audit quality, while the auditor's time pressure and tenure do affect audit quality

Table 4. (Cont.) Article Review Results

Authors	Research Questions	Sample	Methods	Main Findings
Pinto, Rosid, and Baridwan (2020)	1) How competence has a positive effect on audit quality at Inspeção Geral do Estado in Timor Leste 2) Independence has a positive effect on audit quality at PT. Inspeção Geral do Estado in Timor Leste 3) Time pressure negatively affects audit quality at Inspeção Geral do Estado in Timor Leste 4) Professionalism has a positive effect on audit quality at the Inspeção Geral do Estado in Timor Leste.	30 internal auditors at Inspeção Geral do Estado in Timor Leste	Empirical	Auditor competence and auditor independence have a positive effect on audit quality and the opposite effect on professionalism
Akmarina and Yendrawati (2019)	How do audit quality publication age, audit tenure, auditor rotation affect audit quality?	57 companies listed on Indonesia Stock Exchange in the period of 2014 – 2017 and meet the criteria	Empirical	Audit tenure and auditor rotation positively affect audit quality, while audit quality publication age negatively affect audit quality
Winanto (2019)	How do professionalism, experience, and professional ethics affect audit quality?	103 auditors from 16 Jakarta public accounting firms	Empirical	Professionalism and code of ethics positively affect audit quality, while experience does not affect audit quality
Sukma and Bernawati (2019)	How do the characteristics of the audit committee affect audit quality?	70 manufacturing companies listed on the Indonesia Stock Exchange 2016 - 2018	Empirical	Independent variables audit committee size and audit committee experience significantly influence audit quality. On the contrary, audit committee meetings and educational background do not affect audit quality
Than and Le (2019)	How are the effects of job rotation, auditor competence, audit fees, motivation, and work quality on audit quality?	115 Auditors in Vietnam.	Empirical	Job rotation, auditor competence, and audit fees have a significant effect on motivation and audit quality

Table 4. (Cont.) Article Review Results

Authors	Research Questions	Sample	Methods	Main Findings
Liu and Sun (2019)	Does the SEC process impact the audit quality of auditors undergoing administrative proceedings against 5 Chinese audit firms?	184 China's Big 4 companies listed in the US	Empirical	SEC administrative processes do not affect audit quality
Amalia et al.(2019)	How do auditor independence and audit procedures affect audit quality with financial financing pressure as a control variable?	45 auditors working in public accounting firms in East Java	Empirical	Auditor independence and audit procedures have a positive effect on audit quality. Time budget pressure variable as a moderator can weaken the relationship between independence and audit quality and strengthen the relationship between audit procedures and audit quality
Kartika and Pramuka (2019)	How do competence, independence, and professionalism affect audit quality?	45 auditors working in public accounting firms in East Java	Empirical	Competence, independence, and professionalism have a significant effect on audit quality
Welay (2019)	How do competence, independence, work experience, and internal control system affect audit quality?	All auditors who work in public accounting firms in Maluku Province, Ambon City, and West Seram	Empirical	Competence, independence, work experience, and internal control systems have a significant positive effect on audit quality
Mulyani (2019)	How are the effects of auditor ethics, auditor experience, audit fees, and auditor motivation on audit quality?	The auditor who works at Public Accounting Firm in Semarang	Empirical	Auditor ethics, auditor experience, audit fees, and auditor motivation have a significant simultaneous effect on audit quality. Partially, only audit fees have no significant effect
Kusumawati and Syamsuddin (2018)	What is the relationship between auditor quality and professional scepticism, and the relationship between auditor quality and professional scepticism about audit quality?	All Auditors registered with BPK in South Sulawesi Province	Empirical	Auditor quality directly has a significant effect on professional scepticism. Professional scepticism directly has a significant effect on audit quality, but auditor quality indirectly has a significant effect on audit quality

Table 4. (Cont.) Article Review Results

Authors	Research Questions	Sample	Methods	Main Findings
Foe (2018)	How does the audit committee influence audit quality in Ghana?	34 companies in Ghana	Empirical	The size and independence of the audit committee contribute significantly to audit quality. In addition, although the expertise of the audit committee shows a direct effect on audit quality, the results are not statistically significant. In contrast, the gender diversity of the audit committee makes a significant negative contribution to the prediction of audit quality. In addition, the size of the company and the size of the board of directors as control variables provide an insignificant contribution
Syamsuddin et al.(2018)	How does whistleblowing affect ethics, commitment, independence and audit quality?	117 auditors and staff inspectors in South Sulawesi Province	Empirical	The results obtained indicate that ethics, commitment, independence affect audit quality. While whistleblowing does not directly affect audit quality
Ramlah et al.(2018)	How do audit quality, audit quality independence, and audit quality affect audit quality and auditor audit quality?	31 auditors working in Makassar	Empirical	Auditor competence, audit quality independence, and application of ethics have a significant effect on auditor audit quality
Ghanbari et al.(2018)	How does a kind of anxiety or stress affect the auditor to audit quality?	132 financial companies listed on the Exchange Bonds Securities Tehran in 2013 – 2017	Empirical	Auditor stress has a significant effect on audit quality
Kuntari et al.(2017)	How are the effects of auditor ethics, auditor experience, audit fees, and auditor motivation on the audit quality of the Public Accounting Firm in Semarang?	30 auditors working at Public Accounting Firm in Semarang	Empirical	Auditor ethics, auditor experience, audit fees, and auditor motivation significantly positively affect audit quality. Ethics, experience, honorarium and auditor motivation have a significant positive effect on audit quality

Table 4. (Cont.) Article Review Results

Authors	Research Questions	Sample	Methods	Main Findings
Zamzami, Tantri and Timur (2017)	How do independence, auditor experience, client's financial health, and audit fees affect audit quality?	91 auditors working at public accounting firms in Java-Bali, Indonesia	Empirical	Simultaneously, independence, client's financial health, audit fees, and auditor experience significantly affect audit quality. Partially, the independent variables that have a significant effect on audit quality are the independence and experience of the auditors. Meanwhile, client's financial health and audit fees do not affect audit quality
Abdul-Rohman et al.(2017)	How does audit fee affect audit quality in Nigeria?	The 4 sample companies are Dangote Cement, Lafarge Africa, Ashaka Cement and Northern Nigeria Cement Company	Empirical	Audit fees have a significant positive effect on audit quality. In addition, the auditor's tenure has a positive effect but not significant. Finally, audit size and leverage have a negative effect but not significant
Zahmadkesha (2017)	Does the work experience, competence, motivation, accountability, and objectivity of auditors significantly affect audit quality?	200 auditors at Iranian Public Accountant	Empirical	Professional competence, accountability and objectivity of auditors have a significant effect on audit quality. Hiring people with high experience improves audit quality by increasing the professional competence of auditors; auditors obtain more profound knowledge and better judgment to achieve audit quality
Yan and Xie (2016)	Whether and how widespread work stress affects auditor decision-making and audit quality; and (2) does the auditor's response to job stress support conflict theory, incentive theory, or both?	Companies listed on China's A-share and their auditors from 2009 to 2013	Empirical	(1) In general, there is no widespread decline in audit quality due to controlled auditor work pressure. (2) There is a significant negative relationship between job stress and audit quality in the initial audit of a new client after setting different stages of audit tenure due to the lack of a comprehensive understanding of the client and industry information

Table 4. (Cont.) Article Review Results

Authors	Research Questions	Sample	Methods	Main Findings
Asmara (2016)	How does the competence and motivation of Auditors influence audit quality?	70 auditors working in Jakarta accounting firm by directory	Empirical	Auditor competence has an effect of 7.8% on audit quality if no other variables considered. While the influence of Auditor Competence indirectly on audit quality because of the relationship with Auditor Motivation is 6.6%. The magnitude of the effect of Auditor Competence on audit quality is 14.4%. Auditor motivation 27.1% impact on audit quality if no other variables considered. While auditor motivation indirectly effect on audit quality because of its relationship with Auditor Competence is 6.6%
Yazid and Suryanto (2016)	How do past audits, auditor training, and auditor experience affect audit quality?	49 companies listed in the Jakarta Islamic Index (JII)	Empirical	Audit rotation, auditor education, and auditor experience affect audit quality where the effect is positive
Zarefar (2016)	How do ethics, experience, and competence of auditors affect audit quality?	119 Auditors working for BPKP in Riau Province	Empirical	Auditor ethics, competence, and experience affect the quality of audit results with professional auditor skepticism as a moderating variable
Putra (2016)	How do competence and independence affect audit quality?	120 Auditors in Jakarta who are members of the Indonesian Institute of Certified Public Accountants (IAPI)	Empirical	Competence and independence have a significant positive effect on audit quality
Baah and Fogarty (2016)	How is audit quality restated in terms closer to audit performance?	Auditors who work in a scope that is limited by location, namely the United States, United Kingdom, Ghana	Empirical	Audit quality is significantly influenced by individual objective views, independence, integrity, and objectivity

Table 4. (Cont.) Article Review Results

Authors	Research Questions	Sample	Methods	Main Findings
Furiady and Kurnia (2015)	How does work experience, competence, motivation, accountability, and objectivity to audit quality?	160 Auditors at Tangerang and Jakarta public accounting firms.	Empirical	Work experience, competence, motivation, accountability, and objectivity have a significant effect on audit quality
Sarwoko and Agoes (2014)	How are the effects of auditor industry specialization, auditor independence, and audit procedures on audit quality?	50 Public Accounting Firms registered in IDX	Empirical	Auditor industry specialization and auditor independence have a significant effect on the implementation of audit procedures to detect fraud, and auditor industry specialization, auditor independence, and audit procedures to detect fraud have a significant effect on audit quality
Rahmina and Agoes (2014)	Is there an effect of auditor independence on audit quality? Second, is there any effect of audit tenure on audit quality? Third, is there any effect of audit fees on audit quality? Finally, is there any effect of auditor independence, audit tenure, and audit fee on audit quality simultaneously?	134 people at Jakarta Public Accounting Firm	Empirical	Auditor independence has a positive and significant effect on audit quality, there is no significant effect of audit tenure on audit quality, and audit fees have a positive and significant effect on audit quality. In addition, the simultaneous regression coefficient test (F test) indicate that auditor independence, audit tenure, and audit fees simultaneously affect audit quality
Diaz et al.(2014)	How tenure affects audit quality in the foundation. Quality is defined from the user's point of view external financial statements as the possibility that the auditor will express a qualified opinion with an exception	254 auditors at Spanish state-owned foundations between 2003 and 2010	Empirical	The long-term relationship between the foundation and the auditor increases the possibility of the auditor producing a clean report

Table 4. (Cont.) Article Review Results

Authors	Research Questions	Sample	Methods	Main Findings
Suseno (2013)	How do Auditor independence and audit fees affect audit quality?	73 public accounting firms that are members of FAPM	Empirical	Independence and audit fees have a significant effect on audit quality. Independence maintains the credibility of public accountants, and audit fees represent the quality of audits offered
Gul and Yang (2013)	How do the individual's factors influence the quality of the audit?	800 samples	Empirical	Auditor individual's factors have a significant effect on audit quality both economically and statistically
Adenyl and Mleselgha (2013)	How's the relationship between audit tenure and audit quality in Nigeria?	199 equities in 50 companies	Empirical	Audit tenure has no significant effect on audit quality
Suyono (2013)	How are determinant factors such as independence, experience, and accountability affect audit quality?	65 auditors at Public Accounting Firm in Yogyakarta	Empirical	Simultaneously, the independent variables of independence experience, and accountability significantly affect the dependent variable of audit quality. Partially the independent variables that have a significant effect on audit quality are independence and accountability. On the contrary, the auditor's experience does not affect. Accountability has become the dominant independent variable that affects audit quality rather than independence

Research Limitation on Factors Affecting Audit Quality

Most research on factors affecting audit quality is carried out using the census method design so the sample used is large or covers the entire research population. This is a limitation in this study because the data collection process takes a long time, and extra energy is needed in analyzing the data, in other word, less effective and efficient. In addition, the instrument used in data collection is a questionnaire which allows data bias to occur because researchers cannot observe other factors that can affect data, such as the atmosphere of data entry and others. In addition, questionnaires are generally distributed to respondents online, and there is a possibility of not responding. In the research conducted by Zahmatkesha (2017), it can be seen that the use of a questionnaire instrument resulted in results that cannot be generalized.

Several articles show R² is less than 50% even though it has used 3 independent variables. This shows that many factors must be analyzed to explain optimal audit quality, which will be difficult to analyze at one time. In addition, variables that influence can come from internal and external auditor variables following the Attribution Theory described previously. Often researchers only analyze a group of internal attributes or a group of external attributes, not both. For example, research conducted by Sukmawati and Syamsuddin (2018) analyses the internal auditor's attributes only and ignores the external attributes. Finally, the weakness found is that most of the research analyzes Public Accounting Firm auditors and rarely on government auditors (Syamsuddin, Yulianus, and Syahrir, 2018).

Future Research Prospective

Following the results of reviews of scientific articles and their limitations, it can be projected that future research on factors affecting audit quality will use many variables at one time so that the model obtained can represent factors that affect audit quality optimally. These variables will be analyzed based on the grouping of internal and external attributes according to their characteristics. In the future, the respondents or informants used are auditors from Public Accounting Firms and government auditors, and it is possible to compare the two.

CONCLUSIONS

Paper ini merupakan hasil telaah literatur yakni 50 artikel ilmiah publikasi internasional pada interval tahun 2012 hingga 2021. Hasil telaah yang dilakukan menunjukkan bahwa terdapat berbagai faktor yang diduga dapat mempengaruhi kualitas audit yakni mencapai 76 macam faktor dari 50 artikel ilmiah yang ditelaah. Namun, terdapat 3 faktor utama yang peneliti yakini berpengaruh dominan terhadap kualitas audit yakni biaya audit, pengalaman auditor, and penerapan etika auditor dimana ketiganya berpengaruh Significance secara Positive. Biaya audit mempengaruhi kualitas audit secara Positive karena menunjukkan keahlian auditor, pengalaman editor menunjukkan keterampilannya dibidang akuntansi and kegiatan audit, seandgkan etika profesi berguna agar auditor profesional dalam bekerja and terhindar dari perilaku menyimpang.

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