

EXPLORING THE ROLE OF BRAINSTORMING IN ENHANCING AUDIT QUALITY

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Abstract

The objective of this study is to investigate the impact of brainstorming on audit quality, while taking into consideration factors such as audit tenure, accountability, and auditor competence. This paper is descriptive and uses a quantitative approach, using primary data, namely 211 auditors who work at the Public Accounting Firm in Jakarta, Indonesia. Purposive sampling is utilized in the sampling method, with information being gathered through a survey and then analyzed through the Partial Least Square approach. Audit tenure, accountability, auditor competency, and brainstorming positively affect audit quality. Meanwhile, brainstorming strengthens the influence of accountability on audit quality, although it cannot moderate audit tenure and auditor competency on audit quality. Brainstorming cannot be separated from the culture and environment of the client company or auditor's office, so the auditors' underlying behavior patterns should be upgraded to improve the audit quality. It is still rare for the authors to find that brainstorming moderates the influence of external auditors' professionalism on audit quality.

Keywords: *Audit Quality, Audit Tenure, Accountability, Auditor Competency, Brainstorming*

1. INTRODUCTION

Going concerned remains the goal of every company, and various ways to increase innovation through innovation and utilization of information technology are needed to face the increasing number of business competitors in this era of globalization. There is a conflict of interest arising between the management and the investors. The Public Accounting Firm (KAP) has the responsibility of conducting an audit on the financial statements provided by the agent. As an independent and competent person, KAP should resolve the conflict (Demski, 1988; Kothari, 2004; Watts & Zimmerman, 1990). Interested parties, both internal and external, tend to place greater reliance on audited financial statements due to the fact that they have been scrutinized by professionals in the industry, thus establishing a higher level of trust. Audits can assure management and regulators and can be used in taxation and other matters to reflect that the company has complied with applicable laws and regulations (Arens et al., 2015).

The phenomenon that occurs is that sometimes audits conducted by external auditors could be of better quality. It can be seen from several cases that occurred involving KAP that they received sanctions in the form of Cancellation of the Registered Certificate at the Financial Services Authority (OJK) (Kompas.com, 2023) such as KAP Kosasih, Nurdiyaman, Mulyadi Tjahjo & Rekan (KNMT) for the case of PT Asuransi

Adisarana Wanaartha (WAL). Also, the public accountant involved in the case was given sanctions. Other cases that occurred in Indonesia such as the SNP case in 2016, the Audit conducted by KAP Satrio Bing, Eny & Rekan (Deloitte Indonesia) on the financial statements of Sunprima Nusantara Pembiayaan (SNP Finance) for the 2016 financial year. Deloitte Indonesia gave an unqualified opinion, but the OJK concluded that Deloitte Indonesia needed to fully comply with the Audit Standards-Public Accountant Professional Standards in carrying out the general Audit of SNP Finance's financial statements. There was another case of Garuda Indonesia in 2019, wherein in the 2018 financial year, there was a violation in the Audit of the financial statements of PT Garuda Indonesia Tbk. Public Accountants Kasner Sirumapea and KAP Tanubrata, Sutanto, Fahmi, Bambang, and Patner were sanctioned for audit errors in the financial statements.

Several of these cases have made the public question the quality of the audits. The importance of audit quality lies in its ability to enhance the trustworthiness of financial statements for those who rely on accounting information (Beatty, 1989; Titman, S., & Trueman, 1986). However, Public Accounting Firms providing audit services still need to be more optimal in meeting users' expectations of financial statements, mainly when associated with the many deviations that occur (DeAngelo, 1981; Siahaan et al., 2023b). Understanding the reasons behind the diminished quality of audits is crucial, with factors such as length of audit experience, responsibility, auditor capability, and collaboration all playing a role.

2. LITERATURE REVIEW

2.1. Theoretical Framework

This research is based on two main concepts, specifically focusing on the agency theory of Jensen and Meckling (1976), which explains the external auditor as a third party that bridges the interests of the principal and agent. Related to the company's financial management, in its task of examining the agent's accountability report to the principal, the auditor is required to give an unbiased and expert evaluation of the accuracy of the business's financial records. Therefore, audit tenure, accountability, and auditor competence can influence audit quality. In addition, an auditor must be independent in terms of exchanging opinions (brainstorming). The second theory underlying this study is attribution theory by Gibson (1994), which explains a person's behavior, both causes and motives, and reaction to events. Internal and external forces will determine human behavior together. The aim of this research is to identify the elements that affect the quality of audits through the application of attribution theory.

2.2. Audit Quality

The quality of an audit is determined by how well it adheres to the established standards for auditing (Watkins, et a., 2004). Furthermore, Beatty (1989) and Titman and Trueman, (1986) stated that the accuracy of the information reported by the auditor determines the quality of the audit, as noted. Meanwhile, Wallace (1987) and Watkins (2004) also argue that the quality of an audit depends on its effectiveness in minimizing errors and subjective influences, while also enhancing the accuracy of financial information. Auditor quality is the professional ability of individual auditors to do their jobs. The audit quality refers to the probability of the auditor identifying and reporting

significant errors or uncovering fraudulent activities in the financial statements of the company being audited (Arens et al., 2017; DeAngelo, 1981), and audit quality is expected from both external and internal auditors (Rakhmawati et al., 2024; Siahaan et al., 2023a, 2024).

The competence of the auditor plays a crucial role in identifying material misstatements in the financial statements of the company, whereas their independence is key in deciding whether to disclose these findings. There are 12 crucial factors that connect the quality of audits to the satisfaction of clients or auditees. These factors include the audit team and KAP's experience in dealing with client financial statements, their expertise in the client's industry, how responsive they are to client needs, the competence of team members in accounting and audit practices, ensuring independence from individuals in the team, the care taken by the team as a whole, KAP's dedication to quality, the participation of KAP leaders in audits, conducting field audits effectively, involving the audit committee throughout the process, upholding high ethical standards, and maintaining a skeptical mindset (Maulana et al., 2024; Winarta et al., 2024).

2.3. Audit Tenure

The duration of an audit engagement, known as audit tenure, plays a significant role in how well the auditor comprehends the operations of the client. This familiarity can aid the auditor in executing their duties more effectively during the audit procedure. The auditor's behavior with the client is based on the theory of behaviorism, which will be formed along with the length of the relationship, creating the same understanding so that the work process of both parties can run smoothly. It enhances the quality of the audit.

Adriani and Nursiam's (2018) research indicated that the length of time an auditor works with a client has no impact on the quality of the audit. This suggests that when a Public Accounting Firm (KAP) has a longstanding relationship with a client, they may become complacent and fail to implement effective audit strategies, leading to a decrease in audit quality. However, the findings from the study carried out by Astri (2018), Fierdha (2016) and Hasanah (2018) found that audit quality is positively influenced by the length of time a company has been audited by the same firm. This is due to the fact that a long-term relationship can lead to a decrease in independence and objectivity, ultimately impacting the quality of the audit.

H_{a1}: Audit tenure positively contribute to audit quality

2.4. Accountability

It is important for an auditor to uphold their professional duty with utmost honesty and ethical standards. The sense of responsibility that auditors carry can enhance their thought process when making decisions, ultimately influencing the overall quality of the audit (Tan & Alison, 1999). According to the attribution theory, the attitude of responsibility is a behavior that anyone must possess and is no exception for an auditor. When an auditor has an attitude of responsibility, the quality of his/her work will undoubtedly be good; this is by research conducted by Burhanudin (2017), which shows that auditor responsibility has a noticeable and beneficial impact on the quality of audits. Nainggolan and Abdullah (2016) and Suyanti et al. (2015) demonstrate how accountability has a limited impact on the quality of audits.

Ha₂: Accountability positively contribute to audit quality

2.5. Competency

The formation of competence is based on the theory of behaviorism, where auditor competence is obtained through a fairly lengthy process, education level, experience, and having particular expertise so that the competence possessed can positively influence audit quality. Competence in public accounting practice concerns the technical quality of members and staff of the public accounting office and the ability to monitor and assess the quality of work performed (Prabowo & Suhartini, 2021).

Auditors require a certain level of skill in order to conduct audits effectively, which also plays a role in ensuring that auditors remain objective and uphold their integrity (Putra, 2018; Suciwati & Suartika, 2020). Auditors who have received advanced education possess a wealth of knowledge related to their specific field, enabling them to analyze complex issues with greater depth and insight (Kartika & Pramuka, 2019). Competent auditors who are independent will conduct thorough audits. The likelihood of discovering material misstatements by auditors is tied to their level of understanding, while the disclosure of misstatements relies on their independence. Furthermore, having a strong knowledge base will make it simpler for auditors to navigate intricate situations, ultimately resulting in top-notch audits.

Ha₃: Competency positively contribute to audit quality

2.6. Brainstorming

Brainstorming is related to attribution theory, where in a brainstorming session, each member will assess the attitude of other members in expressing creative ideas; of course, it is beneficial for auditors to help make their work more accessible to produce good audit quality to find ideas for solving problems faced in the audit process. Brazel et al. (2010) research shows that quality brainstorming helps improve the audit team's fraud considerations by developing a more comprehensive range of responses to identify fraud risks. This research is in line with the findings of Kalatiku (2018), who suggests that the effectiveness of a brainstorming session directly impacts how experience and integrity can aid in detecting fraud. When performing an audit, it is important to face challenges; the brainstorming process can offer innovative solutions or strategies to overcome obstacles.

Ha₄: Brainstorming positively contribute to audit quality

2.7. The Moderating Role of Brainstorming

Having a brainstorming session as a facilitator enhances the effectiveness of the audit in relation to the principles of behaviorism, where frequent brainstorming will instill a habit that will form a group behavior during the engagement period so that it can lead to good quality work, of course, in this case, is audit quality. Brazel et al. (2010) and Kalatiku (2018) shows that the more effective the brainstorming session is, the more experience and integrity can impact the ability to identify fraud. Audit tenure supported by brainstorming can increase the independence of an auditor by providing ideas regarding the auditor's engagement period so that it can maintain audit quality. Effective brainstorming can result in auditor accountability and produce good audit quality. Brainstorming carried out by this auditor can provide ideas or innovations in finding audit

evidence. It can also align perceptions and find solutions to problems faced during the audit so the auditor can understand them. That is related to attribution theory, where competence will increase with the experience gained from brainstorming implementation.

Ha₅: Brainstorming have a positive moderating effect on the relationship between audit tenure and audit quality

Ha₆: Brainstorming have a positive moderating effect on the relationship between accountability and audit quality

Ha₇: Brainstorming have a positive moderating effect on the relationship between competency and audit quality

3. RESEARCH METHODS

The main source of information for this research comes from responses provided by individual respondents. According to Sekaran & Bougie (2016), it is recommended to use a sample size between 30 and 500 for most studies involving multiple variables. It is important for the sample size to be significantly larger (ideally five times or more) than the number of indicators being studied. In this study, the researcher used 5 (five) times the indicators, namely 29 in the questionnaire, as many as 145 samples. However, the researcher took a sample of 211 because of the non-probability method through purposive sampling, auditors working at KAP in Indonesia, especially the city of Jakarta, who have junior auditor positions with a work period of 1-3 years, senior auditors with a work period of 4-7 years, supervisors with a work period of 8-10 years, managers and partners with a work period of more than ten years.

Data was collected using a survey distributing questionnaires (hardcopy) and also through online media, Google Forms via email, or social media applications such as Line and WhatsApp, with a closed Statement type, conducted in October 2023. The results from the gathered surveys will be evaluated with the help of Structural Equation Modeling (SEM) Partial Least Square (PLS) analysis using Smart PLS 3.3.9 software. Along with this, a review of literature was conducted to gather secondary data by examining different reference materials and previous studies to establish a theoretical foundation for the research being conducted.

According to Hair et al. (2021), PLS seeks to assist researchers in making predictions by using a formal model that describes hidden variables as a combination of their observable indicators. The weight estimation for generating latent variable scores depends on the outer model (Construct validity test using Convergent Validity, Discriminant Validity, and Average Variance Extracted and Reliability test using the composite reliability method and Cronbach's alpha (AVE)) and inner model (Hypothesis Test with Role of Thumb for Accepting the Hypothesis), to carry out then the Significance of the Structural Model with Bootstrapping. The moderated structural equation modeling can be seen in the following equation model:

$$KA (\eta) = \gamma_1 AT (\xi_1) + \gamma_2 AK (\xi_2) + \gamma_3 K (\xi_3) + \gamma_4 BS (\xi_4) + \gamma_5 AT*BS (\omega_1) + \gamma_6 AK*BS (\omega_2) + \gamma_7 K*BS (\omega_3) + \zeta$$

Description:

KA = Endogenous latent variable Audit Quality

AT = Exogenous latent variable Audit Tenure

AK = Exogenous latent variable Accountability

K = Exogenous latent variable Auditor Competence

BS = Moderation variable Brainstorming

AT*BS = Interaction of Audit Tenure and Brainstorming Variables

AK*BS = Interaction of Professional Ethics and Brainstorming Variables

K*BS = Interaction of Auditor Competence and Brainstorming Variables

4. RESULTS AND DISCUSSION

As many as 225 questionnaires were distributed, but the questionnaires returned with complete respondent answers were as many as 211. So, this study used a sample of 211 respondents from 10 Public Accounting Firms (KAP) domiciled in the Jakarta area. The data provided below shows how the research sample is distributed.

Table 1. Distribution of Research Data Samples

No.	Public Accounting Firm	Number of Respondents
1	Bambang Sudaryono and Partner	12
2	Kanaka Puradiredja and Suhartono	17
3	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan and Partner	21
4	Sahat MT, Drs.	9
5	Morhan and Partner	29
6	Mucharam and Partner	7
7	Tanubrata, Sutanto, Fahmi, Bambang and Partner	42
8	Anwar and Partner	31
9	Heliantono and Partner	18
10	Hendrawinata Hanny Erwin and Sumargo	25
Total		211

Source: Authors' computation

The characteristics of this study are illustrated in Figure 1, showing that out of 211 respondents, 132 respondents, or 62.6%, were male, and 79 respondents, or 37.4%, were female. There were 146 respondents, or 69.2%, aged less than 30 years, 58 respondents, or 27.5%, aged between 30-40 years, and seven respondents, or 3.3%, aged over 40 years. So, the majority of respondents are aged <30 years. There were 179 respondents, or 84.8%, who had a bachelor's degree (S1), and 32 respondents, or 15.2%, had a master's degree (S2). There are 135 respondents, or 64%, holding junior positions; 42 respondents, or 20%, as seniors; 27 respondents, or 12.8%, as supervisors; 4 respondents, or 1.8%, have positions as managers, and three respondents, or 1.4%, have positions as partners. There are 152 respondents, or 72%, who have work experience between 1-3 years; 52 respondents, or 24.8%, who have work experience between 4-7 years; 4 respondents, or 1.8%, with work experience between 8-10 years, and three respondents, or 1.4% have work experience above ten years.



Figure 1. Demographic Profile of Respondents

Next, descriptive statistics of the research, namely the description of respondents' answers, aims to describe data seen from the mean value and standard deviation presented in the table of each variable. The average value of responses from all participants in the study is known as the mean. In contrast, the standard deviation represents the degree of variation in responses, specifically between the options of strongly disagree (1) and strongly agree (5). According to Table 2, respondents tend to agree with statements that correspond to indicators of each research variable, with average ratings falling between 3 and 5.

Table 2. Descriptive Statistics

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Audit tenure	211	1	5	4,730	0,454
Accountability	211	1	5	4,760	0,428
Auditor competency	211	1	5	4,660	0,477
Brainstorming	211	1	5	4,690	0,463
Audit quality	211	1	5	3,750	0.726

Source: Authors' computation

The next stage is the analysis of the research results, which starts from the outer model. After eliminating four indicators with outer loadings values ≤ 0.5 , AVE value; communality (0.298) in the latent construct of auditor competence is unable to exceed 0.5, in addition to the composite reliability value of 0.612 or value ≤ 0.7 , then in tables 4 and 5 it can be seen that the respecification model meets the goodness of fit. Fulfillment of Convergent validity and consistency reliability, as well as discriminant validity using the Fornell-Lacker criteria (Fornell & Larcker, 1981).

Table 3. Convergent Validity and Consistency Reliability

Constructs	Loading	AVE		Communality		Composite Reliability		Cronbach's Alpha	
Audit Tenure		0.623		0.623		0.928		0.909	
Accountability		0.648		0.648		0.864		0.806	
Auditor competency	≥0.5	0.600	≥0.5	0.600	≥0.5	0.925	≥0.7	0.898	≥0.6
Brainstorming		0.710		0.710		0.856		0.777	
Audit quality		0.719		0.719		0.927		0.899	

Source: Authors' computation from PLS

Table 4. Discriminant Validity

Constructs	AK	AT	BS	K	KA
Accountability	0.805				
Audit Tenure	0.693	0.789			
Brainstorming	0.436	0.203	0.843		
Auditor competency	0.392	0.190	0.272	0.775	
Audit quality	0.537	0.483	0.312	0.330	0.848

Source: Authors' computation from PLS

Next is the stage of structural model analysis. The inner model is made up of two assessments of the structural model: 1) R2 Adjusted, 39% on the endogenous construct of audit quality shows that the four exogenous constructs of audit tenure, accountability, auditor competence and brainstorming are weak by only explaining 39% of the variance of the endogenous construct of audit quality; 2) F-Square has a criterion of 0.02 has a minor influence on the structural level that can be explained by exogenous constructs, where brainstorming, audit tenure, accountability and auditor competence are below 0.15 (effect size = small). This formula is used for calculating the overall fit index (GoF):

$GoF = \sqrt{AVE \times R^2 Adjusted}$ produces a value of 51%, which indicates the overall suitability of the model, the structurally formed model, consisting of various factors such as brainstorming, audit tenure, accountability, and auditor competence, plays a key role in predicting the impact on audit quality. This formula serves as a guide for understanding the complex relationship between these factors:

$$KA (\eta) = 0,280 AT (\xi_1) + 0,257 AK (\xi_2) + 0,158 K (\xi_3) + 0,139 BS (\xi_4) - 0,140 AT*BS (\omega_1) + 0,150 AK*BS (\omega_2) + 0,134 K*BS (\omega_3) + \zeta$$

Bootstrapping subsample 1000 was used to find out and analyze the significant results of the structural model created by Hair et al. (2017), which can be seen in Figure 2. The data analysis indicates that the connection between each underlying concept has a noticeable impact of 5%, as detailed in Tables 5 and 6.

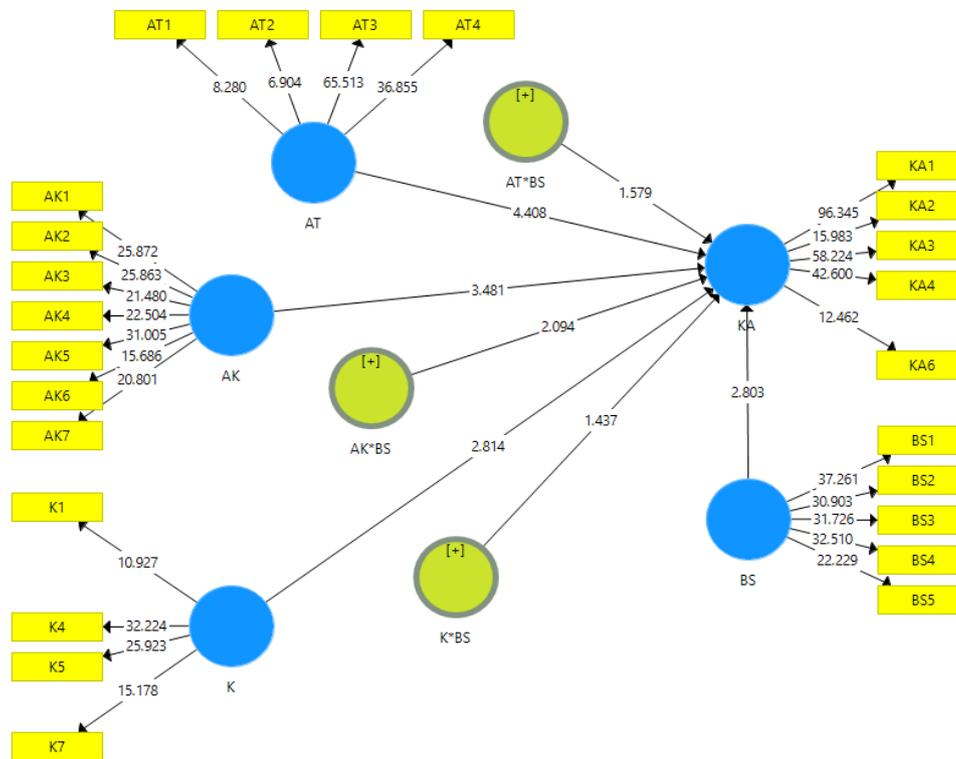


Figure 2. Structural Model with Bootstrap

Table 5. Latent Construct Path Coefficient Values

Latent Construct	Audit Quality		Description
	Original Sample	Sample Mean	
Brainstorming	0.143	0.139 (0,003)	Significant
Audit Tenure	0.281	0.280 (0,000)	Significant
Accountability	0.264	0.257 (0,000)	Significant
Auditor competency	0.149	0.158 (0,002)	Significant

Source: Authors' computation from PLS

Table 5 illustrates the correlation between the length of time an audit is performed and the level of audit performance, which has the most substantial impact, with 0.281, followed by accountability for audit quality with 0.264; then auditor competence to audit quality with 0.149, and brainstorming to audit quality with 0.143. Therefore, the correlation of the four constructs is significant. However, of course, in hypothesis testing, one must first look at the rule of thumb to accept the hypothesis that has been determined. The outcome of the hypothesis test presented in Table 6 determines whether the hypothesis was validated based on the comparison of the sample mean to determine its impact, whether positive or negative, in addition to t-statistics > 1.64 (one-tailed) and significance < 0.05.

Table 6. Total Effect Results of Direct Effect and Moderation Effect Tests

Hypothesis	Correlation	Expectation	P-Value (1-Tailed)
H1	AT → KA	(+)	0,000
H2	AK → KA	(+)	0,000
H3	K → KA	(+)	0,002
H4	BS → KA	(+)	0,003
H5	AT*BS → KA	Strengthen	0,057
H6	AK*BS → KA	Strengthen	0,018
H7	K*BS → KA	Strengthen	0,076

Source: Authors' computation from PLS

There are five widely agreed upon theories that have strong and positive impacts, these are: H1 (the influence of AT on KA); H2 (the influence of AK on KA); H3 (the influence of K on KA); H4 (the influence of BS on KA); and H6 (BS strengthens the influence of AK on KA); while the two hypotheses that are not accepted are: H5 (BS does not strengthen the influence of AT on KA); H7 (BS does not strengthen the influence of K on KA).

The auditor will maintain credibility and independence even though they have established a relationship during the specified engagement period. During the period of working closely with the client, the auditor will gain a deeper understanding of both the company and the client's accounting procedures, which will help facilitate a smoother audit process. That is related to the theory of behaviorism, which states that the behavior of auditors with clients is due to the relationship of mutual acquaintance during the engagement period, which allows both parties to have the same work pattern. This is certainly beneficial for ensuring the audit process results in high-quality audits. This research aligns with Astri (2018) and Hasanah (2018) findings.

Accountability as an auditor's conscious attitude of professional responsibility can increase motivation, social obligations, and dedication to the profession so that it can maintain audit quality. That is related to attribution theory, where the auditor has a responsible attitude in reporting activities during the audit process with high expertise and professionalism to maintain audit quality. That is similar to what Burhanudin (2017) and Nainggolan and Abdullah (2016) said: partially Accountability affects audit quality. Every auditor must have professional responsibility with the highest possible integrity; an auditor's level of responsibility can enhance the way they think when making decisions, ultimately impacting the quality of their audits.

Auditors who have received extensive education, unique expertise, and experience in leading audit assignments will be better able to carry out their work well and find findings on errors presented in the financial statements. The findings of this research tie into the principles of behaviorism, the theory suggests that an auditor's actions are influenced by their advanced education, extensive knowledge, and specialized skills. That is what was said by Putra (2018) and Suciwati and Suartika (2020) that competence is one of the qualifications auditors need to carry out audit procedures correctly. It is also helpful in maintaining the objectivity and integrity of auditors.

Brainstorming is needed to facilitate the audit process with an exchange session. The exchange of opinions carried out by auditors can provide creative ideas or innovations in finding audit evidence. It can also align perceptions regarding problem-

solving strategies faced during the audit process. Therefore, continuous brainstorming activities must be used as a forum to provide an auditor's experience to other auditors. The attribution theory related to the study results is where; in carrying out a brainstorming session, each member assesses the attitude of other members in expressing ideas. The idea is based on various factors and circumstances or events. Of course, this will provide input to the auditor as evaluation material to improve their performance. However, there is a lack of auditor understanding of the implementation of brainstorming and the absence of adequate brainstorming implementation, so during the engagement period, an auditor needs to realize the importance of brainstorming to facilitate work in producing quality audits. An auditor will find it easier to carry out each audit stage. In the implementation of brainstorming, auditors will be encouraged and constantly reminded to continue to conduct audits by audit procedure standards and become a forum to facilitate the sharing of thoughts in order to address challenges encountered throughout the audit procedure, enabling auditors to deliver high-quality audit outcomes as a means of demonstrating responsibility. The implementation of brainstorming is frequent and optional in every audit process. There needs to be superior control over its implementation so that the brainstorming implementation can be more effective. It does not increase the auditor's insight or competence to produce a quality audit.

5. CONCLUSION

The duration of an audit, the sense of responsibility, the level of skill, and the process of generating new ideas all contribute to enhancing the quality of audits. This discovery holds a great deal of importance in the field of accounting and auditing. In general, the idea is that the length of time an audit is conducted, the responsibility of the auditor, their skills, and the ability to generate new ideas all play a role in enhancing the quality of the audit, underscoring the significance of a workplace that fosters honesty, expertise, ethical obligations, and working together as a team. By addressing and strengthening these factors, organizations can better ensure that audits produce accurate, reliable, and standard-compliant reports. The unique nature of each factor can explain the differences in the effects of brainstorming on these factors. Brainstorming is more effective in strengthening accountability because of its collective and collaborative nature, which encourages shared responsibility.

In contrast, in audit tenure and competence, which are more individual and rely on personal experience and expertise, brainstorming may add little value because experienced or competent auditors can already produce quality audits without the additional support of team discussions. The constraints faced by the researchers were due to the respondents who participated in filling out the survey. They were specifically auditors from Public Accounting Firms (KAP) in DKI Jakarta, making it unable to represent all auditors in Public Accounting Firms (KAP) across the board. At the start of the year, when accountants were occupied with compiling reports, this research was carried out. Because of the busyness of each employee in compiling and preparing performance achievement reports, this can have implications for two things, namely: (a) respondents may not answer statements thoughtfully and carefully, and (b) considering

the sensitive nature of the statements submitted, respondents may give answers that do not match the actions they take on the statement.

Management is expected to be aware of the factors impacting audit quality by client company management. In order for auditors to perform effectively and deliver high-quality audits, they require the support of accounting systems and records that comply with relevant standards. In addition, it is input for several KAPs to detect fraud in the audit process. Further research can add elements related to audit quality, such as skepticism, burnout, and auditor turnover intention.

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