

AUDIT QUALITY: A STRATEGIC LESSON FROM THE PANDEMIC ERA

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Abstract

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This research aims to reveal the meaning of audit quality from the perspective of Indonesian auditors and how the COVID-19 pandemic has an impact on audit quality. In this article, closely related to applied theory, we will discuss the factors that influence audit quality, especially in the conditions of the COVID-19 pandemic. We used a phenomenological approach and modified Creswell's (2007) analysis as a data analysis method. The result shows that although the pandemic significantly impacts audit implementation, the following result does not always mean bad for the dimensions of audit quality. Remote audit obstacles can still be overcome through alternative strategies and procedures to gather sufficient appropriate evidence so that the auditor obtains reasonable assurance as the basis of the opinion. Our research yielded two findings. First, auditors interpret audit quality as audit work that is based on awareness of professional responsibility, is carried out with adequate procedures, and provides benefits to users of financial reports. Second, an important view in this research is to have a new perspective on the audit process, namely awareness of the responsibility to maintain independence and increase competence. Technology assimilation for adequacy of implementation procedures including data input, risk justification, and appropriate audit methodology.

Keywords: Audit Quality, Audit Process, Pandemic Impact, Competence, Adaption

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1. INTRODUCTION

The COVID-19 pandemic has had significant negative consequences on most industries and evoked financial and economic impacts worldwide (Goodell, 2020). Under this condition, the need for reliable and transparent information is increasing, one of which can be provided by financial reporting (Johnsson & Persson, 2021). Therefore, auditors play a vital role in this time of uncertainty as a profession that assesses the fairness of financial statements. As the auditors' part is essential in business decision-making (Shahzad et al., 2018),

they are required to fully meet the standards to deliver high-quality reports (Murphy, 2020; Financial Reporting Council [FRC], 2020) in any situation, including the COVID-19 pandemic. In response to the pandemic, the Indonesian Institute of Public Accountants (*Institut Akuntan Publik Indonesia* — IAPI) published guidance regarding auditor response to the COVID-19 pandemic (KPAP, 2021). It contains the main things auditors need to pay attention to in the audit process during the COVID-19 pandemic (Satyawan et al., 2021) including the acquisition of sufficient and appropriate evidence, subsequent events, going concern risks, and reporting and

communication. The recommendations seem to signal auditors to emphasize prudence in giving opinions on financial statements. The “similar to last year” approach is not preferable since it is perilous, especially in the current pandemic era (Murphy, 2020).

The COVID-19 pandemic has the potential to provide limitations and challenges in the scope of an auditor’s work. Public Company Accounting Oversight Board (PCAOB, 2020) mentions that the auditor may face time constraints on completing the audit and acquiring sufficient and appropriate evidence due to limited access to client company personnel, delayed management responses to auditor inquiries, and communication between audit team members. To meet audit standards and produce quality reports, auditors must consider alternative procedures to obtain sufficient and adequate audit evidence (Johnsson & Persson, 2021; Haddad et al., 2023). The crisis of the COVID-19 pandemic affected the performance of audit services through a decrease in the application of international standards auditing in the auditor’s report, and a reduction of the number of field visits, also meetings with chairpersons of boards and managers in companies. Previous studies have shown that the COVID-19 pandemic will impact factors related to audit quality. Several studies argued that there would be a decrease in audit fees, challenges in conducting going-concern assessments, and the possibility of reduced auditor personnel, affecting the quality of the audit process (Albitar et al., 2021; Akrimi, 2021). The higher risk of bankruptcy during the pandemic has made auditors’ work more complex and rely on sharper analytical procedures to maintain audit quality (Akrimi, 2021). The pandemic’s declining usage of original forms, like original invoices as transaction support papers, will impact the sufficiency and dependability of audit evidence and, consequently, audit quality. (Albitar et al., 2021). Previous studies have attempted to conceptualize and see the relationship between COVID-19 and audit quality through desk studies (Albitar et al., 2021), surveys, and questionnaires with a quantitative approach (Akrimi, 2021; Hazaea et al., 2022), as well as in-depth interviews with auditors at Big Four (Deloitte, Ernst & Young [EY], PricewaterhouseCoopers [PwC], and KPMG) public accounting firms (Johnsson & Persson, 2021). As far as we know, most studies on the impact of the pandemic on audit quality were conducted in developed countries, while the effects are worldwide. Therefore, similar research conducted in developing countries such as Indonesia is necessary, considering its heterogeneous population of accounting firms.

Traditionally, audit quality has often been treated as a dependent variable in academic literature with various independent variables such as firm size, audit fee, audit committee, and audit tenure (An, 2023; Sulaiman et al., 2018; Baah & Fogarty, 2016). However, this approach tends to dilute the focus on audit quality itself, shifting attention towards factors that may indirectly affect it. Exploring audit quality from the auditors’ viewpoint aligns with the call from previous studies to delve deeper into the audit process (Sulaiman et al., 2018). Indeed, the aim of our study is to understand audit quality from the auditors’ perspective, especially from what they have

experienced during the pandemic time. Assessing audit quality from the auditors’ perspective provides a nuanced insight into the effectiveness and reliability of auditing practices. By centering the assessment on auditors’ perspectives, we aim to delve deeper into the intricacies of auditing procedures, uncovering the factors that directly contribute to or detract from audit quality during the pandemic.

Instead of being restricted to the Big Four auditors, as in Johnsson and Persson’s (2021) study, our informants include auditors from eight accounting firms, comprising two Big Four affiliates, three foreign audit organization affiliates, and three local firms. Furthermore, the informants are spread across four cities in Indonesia: 1) Jakarta, 2) Surabaya, 3) Malang, and 4) Bali. We limited the number of informants in line with the qualitative research approach, which utilizes small sample sizes to prioritize in-depth, contextual understanding based on essential knowledge and relevance to the research, rather than seeking generalized findings (Sebele-Mpofu, 2021; Taylor et al., 2022).

The study was conducted in Indonesia due to the limited availability of research on auditing in the country during the COVID-19 pandemic (Lukito & Soepriyanto, 2023). Data indicates that the pandemic has had a severe impact on Indonesia’s economy, leading to a downgrade from upper-middle-income to lower-middle-income status as of July 2021, and reversing recent progress in poverty reduction (World Bank, 2023). Furthermore, findings from an Indonesian survey on organizational challenges during the pandemic revealed a significant rise in fraudulent activities and a negative effect on organizational revenue (Koerniawati, 2021). These developments are concerning, particularly during a period of heightened uncertainty when investor confidence is at a low point. Therefore, it is crucial to ensure that audit quality in Indonesia remains resilient in the face of sudden and significant changes.

Our study is among the rare qualitative research in Indonesia that investigates the effects of the pandemic on audit quality comprehensively. Two previous studies — one into the effects of due professional care, accountability, and public accounting firm reputation on audit quality during the pandemic (Budiandru, 2021) and the other on the impact of independence, time budget pressures, audit fees, and workload on audit quality as a result of the pandemic (Munidewi et al., 2020) — both use a sample population from just one city. Satyawan et al. (2021) conducted qualitative research that focused on auditing and pandemics but concentrated on accelerating technology’s use in shaping auditors’ work behavior. Similarly, the study by Lukito and Soepriyanto (2023) initially established audit quality indicators in their research as audit procedures, audit fees, and auditor performance. Meanwhile, our study allows informants to freely describe what they consider audit quality to be and how the pandemic affects those criteria. Ultimately, this research can provide a specific picture of auditors’ experiences of the pandemic phenomenon. They experience, as well as, produce more comprehensive and actionable recommendations from what we learn from the pandemic to improve audit practices in the future. This study can contribute to practitioners,

educators, and regulators to evaluate the audit process during the COVID-19 pandemic and see future opportunities and challenges for the auditor profession.

This study is structured as follows. Section 2 comprises a literature review that provides context concerning audit quality and the audit process during the pandemic. Section 3 explains the research methodology employed. Section 4 elaborates on the analysis and discussion of findings, which are divided into significant statements from the informants. Meanwhile, the final Section 5 presents conclusions, research limitations, and opportunities for future research.

2. LITERATURE REVIEW

2.1. Audit quality

Assessing and determining audit quality measures is not easy (Aljaaidi & Alwadani, 2023; Do et al., 2023; Haroon & Zaka, 2023; Andri et al., 2020; Al-Qatamin, 2020). Many studies have raised this topic by relating it to various dimensions and variables and got varying results (Tyasari, 2018; Andri et al., 2020). However, the general definition of audit quality refers to the study of DeAngelo (1981), namely the extent to which auditors can detect material errors or misstatements and report these errors (Al-Qatamin, 2020; Al-Qatamin & Salleh, 2020; Fauji et al., 2015). Sulaiman et al. (2018) reviewed 84 literature and scientific publications from 1980 to 2016. They found that the proxies for discussing audit quality include the “input” and “outcome” relationship, the audit process, and perceptions of audit quality. Overall “input” and “outcome” proxies do not provide consistent results on tests of the variables. The second proxy concentrates on the factors affecting audit quality, including audit procedures, auditor assessments, and behavior or performance during the implementation of the audit process. Sulaiman et al. (2018) argue that assessing the audit process provides an understanding of auditing in practice and is, therefore, a better proxy for audit quality than the “input” and “outcome” proxies. However, research on the relationship between audit processes and quality seems limited. Many previous studies have encouraged the exploration of the audit process in future studies (Sulaiman et al., 2018).

2.2. Audit process and COVID-19 pandemic

The COVID-19 pandemic has forced almost all business operations to be carried out remotely (Kalia, n.d.) including the audit process, often termed a remote audit (Budiandru, 2021). The main difference between conventional and remote auditing is that there is no face-to-face interaction, which changes how things like tracing, visual inspections, interviews, and other audit procedures should be performed (Eulerich et al., 2022). An appropriate planning strategy in a remote audit approach allows the auditor to continue to obtain competent audit evidence. Auditors may have to replace or adjust the initial audit procedure with relevant alternative techniques to maintain the quality of audit reports (Satyawan et al., 2021). However, auditing in the pandemic era is not just a remote audit but a transformation of the audit

process using technology to achieve three goals: 1) higher audit quality, 2) more efficient audits, and 3) better client business insight (Kalia, n.d.). It also brings new risks and challenges, including fraud vulnerability, cybersecurity attacks, and limited resources to staff reductions.

Some literature has found mixed results regarding the impact of audit process changes during the pandemic. Li et al. (2023) found that remote workers produce high audit efficiency. Auditors’ flexibility management competence leads to high remote audit quality and efficiency, and a physical work environment conducive to concentrating on audit tasks is positively related to audit efficiency and auditor job satisfaction for remote audits. The study also found that working remotely can improve audit quality and efficiency when audit firms provide adequate support to auditors. In another study, Hering et al. (2023) found that employee burnout may be more common in virtual work environments and that the negative consequences of flexible work models include impaired work-life balance, increased risk of cyber fraud, and deteriorating internal controls. Jarva and Zeitler (2024) further explain that the presence of well-functioning information and communication technology is emerging as an important facilitator for effective remote communication, collaboration, and data exchange. However, audit technology can only partially replace physical on-site inspections and human interaction. Audit technology can only partially replace on-site physical inspections and human interaction. The main challenges of remote auditing are related to auditing non-digitized processes and the inherent limitations of interviewing and interacting with auditees.

This research explores the perspectives of auditors from developing countries with informants from large and small cities, from large (Big Four) and small (non-Big Four) public accounting firms. Each may have a different perspective on remote auditing and the quality of audits they produce during the pandemic based on their experiences during the transition of implementing remote auditing towards the future transformation of audit digitization. In addition, the challenges they face may also come from their clients’ readiness to utilize technology and provide digitally-based data that will ultimately determine the quality of audit reports.

3. RESEARCH METHODOLOGY

The study of auditor perceptions in interpreting audit quality and how the COVID-19 pandemic has changed it is an effort to prepare for the future of auditing after the COVID-19 pandemic, especially in the Indonesian context. Understanding these perceptions requires a qualitative approach that is able to interpret the meaning in depth in accordance with the objectives of this study. The qualitative approach acts as a medium to observe human behavior in its social environment in more depth (Moleong, 2018). These details can only be obtained by talking directly to people, going to their homes or workplaces, and letting them tell their stories unencumbered by what we expect to find or what we have read in the literature (Creswell, 2007). Accounting practices, including auditing, are social, economic, and cultural activities formed in the social

environment of society. Therefore, a qualitative approach helps understand and understand these practices.

Phenomenology is used to support research design by seeking to explore the nature of a phenomenon from the perspective of individuals who have experienced it. Phenomenology describes hidden meanings or assumptions in existing phenomena of individual social action and aims to see events and how social responses occur in depth and specifically, and not to generalize the results of research findings in general (Neubauer et al., 2019). Phenomenology describes hidden meanings or assumptions in existing social action phenomena (Djamhuri, 2011; Neubauer et al., 2019). We specifically used the transcendental phenomenology method in our study. Edmund Husserl initiated this method as a study that aims to understand the existence of the "self" as the center of the whole environment that emphasizes the differences of every human being (Husserl, 2006).

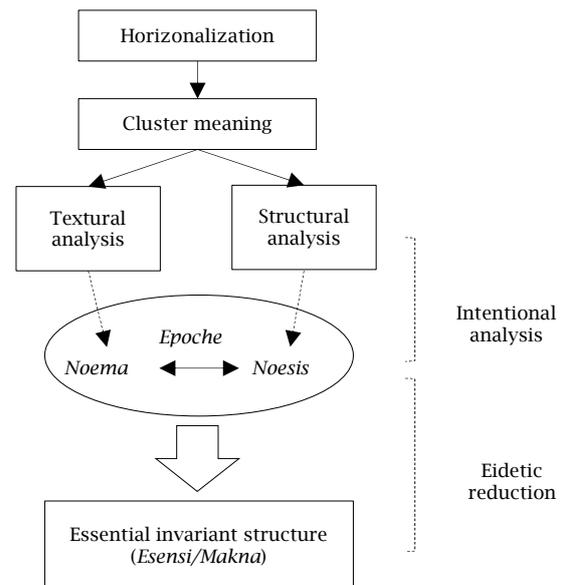
In phenomenological research, data collection can be done by including only one or a few interviews with participants. However, interviews are conducted in-depth because phenomenology requires at least some understanding of broader philosophical assumptions, and these must be identified by the researcher. Therefore, the participants in the study should be carefully selected to be individuals who have experienced the phenomenon in question, so that the researcher, in turn, can forge a common understanding (Creswell, 2007). The selection of informants is based on several criteria so that they are able to provide an overview according to the research objectives. The selection of informants is based on several criteria so that they are able to provide an overview according to the research objectives. The informants in this study fit into three criteria, namely: 1) experience as an auditor for more than five years; 2) engage in the field audit process; 3) understand the phenomenon of the audit process during the COVID-19 pandemic. The informants are as follows.

Table 1. List of informants

Informant	Position	City
R1	Senior manager	Malang
R2	Partner	Malang
R3	Partner	Bali
R4	Manager	Malang
R5	Senior manager	Jakarta
R6	Senior manager	Surabaya
R7	Senior manager	Jakarta
R8	Senior manager	Jakarta

The data that has been obtained will then be processed and analyzed in accordance with the stages of data analysis in transcendental phenomenology (see Figure 1). The first step is "horizontalization", reducing information so essential statements, sentences, or quotes are filtered out to understand how the informant experiences the phenomenon under study (Creswell, 2007). Then, the significant statements are grouped into themes called clustered meaning which will be the basis for the third data analysis, namely, textural and structural analysis.

Figure 1. Data processing and analysis stages



Source: Ananda et al. (2021).

There are three stages of data analysis in transcendental phenomenology. First, intentional analysis. Intentionality is the overall meaning of the understood (Kamayanti, 2016; Sanders, 1982). Technically, this analysis is done by writing a description of what is experienced by the informant (textural analysis). Through this analysis, researchers can identify *noema* (Kamayanti, 2016). In addition, there is also a structural analysis that can identify *noesis* (the form of the informant's experience). The second stage is the *epoche*. *Epoche* is related to the behavior of researchers extracting field data. This analysis can be carried out by researchers based on the identification of *noema* in the previous analysis stage. Technically, *epoche* can be done by giving parentheses to every information obtained from a phenomenon that appears, by postponing decisions or by putting aside all scientific, philosophical, and cultural assumptions (Hamzah, 2020). By using this method, researchers will be able to express new ideas, feelings, and understanding of the object, so that researchers are able to interpret the understanding of the concept of accountability from the purity of informants' thoughts (Sanders, 1982). The last stage is eidetic reduction. This stage is used to explain the object in a language structure and filter out things that are less related to the research focus (Sanders, 1982). Technically, this stage of analysis is carried out by integrating the basic intuition of textural and structural descriptions into one statement that describes the nature of the phenomenon as a whole (Creswell, 2007). Finally, a set of meanings is obtained that can explain auditors' perceptions of the audit process in the pandemic era in supporting audit quality in the pandemic era.

4. RESEARCH RESULTS AND DISCUSSION

4.1. Results

Based on the horizontalization analysis of 71 pages of interview transcripts to eight informants,

we filtered out the significant statements categorized into two clusters: 1) the meaning of audit quality and related factors, and 2) the impact

of the COVID-19 pandemic on audit quality. Tables 2 and 3 below present several significant statements of each cluster.

Table 2. Selected significant statements and formulated the meaning of audit quality

<i>Significant statements</i>	<i>Authors' formulated meaning</i>
"An audit work that maps risk properly and correctly follows the audit methodology accordingly" (R1, personal communication, May 25, 2022).	Audit quality is a reflection of the audit process carried out.
"A quality audit means we carry out the proper audit procedures" (R3, personal communication, May 27, 2022).	
"From the inspection, the process" (R4, personal communication, May 30, 2022).	
"The quality of our way of working" (R6, personal communication, June 17, 2022).	
"Those who are not wrong in giving opinions" (R2, personal communication, May 26, 2022).	Audit quality manifests in output or reporting quality.
"In the form of an appropriate opinion and sufficient evidence" (R1, personal communication, May 25, 2022).	
"In matters of reporting, presentation, especially presentation" (R7, personal communication, June 20, 2022).	
"It is more about how we maintain the results and the trustiness of our work" (R5, personal communication, June 4, 2022).	Audit quality is audit work based on awareness of professional responsibility.
"Referring to the dignity of the auditor profession as a monitoring function" (R1, personal communication, May 25, 2022).	

Table 3. Selected significant statements and formulated the meaning of pandemic impact

<i>Significant statements</i>	<i>Authors' formulated meaning</i>
"In practice, it (independence) is easier. Because you do not have to look in the eyes of a begging client" (R1, personal communication, May 25, 2022).	<ul style="list-style-type: none"> • Auditors believe fewer physical gatherings during the pandemic increase independence; • In terms of competence, auditors are required to be more analytical regarding the increase in going concern risk in the majority of entities; • The adequacy and relevance of audit evidence need an expanding scope and audit sample; • Work papers and documentation are tidier; • Be more careful in issuing an audit opinion.
"In the past, we met (client) more often. Now I think it is easier to maintain independence" (R5, personal communication, June 4, 2022).	
"We have to assess going-concern risk more deeply" (R1, personal communication, May 25, 2022).	
"It (evidence) was sufficient, but the relevance of it is sometimes I question that myself" (R1, personal communication, May 25, 2022).	
"Because everything is online, we can keep the video documentation too" (R6, personal communication, June 17, 2022).	
"The paperwork of client correspondence has increased significantly" (R1, personal communication, May 25, 2022).	
"We usually make a new paragraph elated to clients' actions during the pandemic" (R3, personal communication, May 27, 2022).	

4.2. Discussion of the results

4.2.1. The meaning of audit quality from the perspective of the auditor

Meaning 1: Adequate audit process

All informants mentioned the audit process when asked for their opinion on audit quality. The audit process includes mitigation and risk assessment which is then translated into the methodology or test procedure. As stated by the following R1 and R3:

"In my opinion, a quality audit is an audit that can map risks properly and correctly. Then follow the audit methodology accordingly, regardless of (how) the results later" (R1, personal communication, May 25, 2022).

"Audit quality lies in the audit process, and we must carry it out carefully since the beginning, such as how to determine the risk" (R3, personal communication, May 27, 2022).

The application of risk-based audit standards requires audit planning based on the possible risks of the client's business. A good risk assessment will lead to an effective audit program or method. Emphasizing the importance of risk assessment, R1 stated: "I would say (that) risk is the target, our weapons and bullets are procedures" (personal communication, May 25, 2022). R1's metaphorically implied that the audit procedure would depend on how capable the auditor is in mapping all audit risks.

In regards to audit process adequacy, auditors have great concern about "whether our procedures are adequate is determined from the IAPI, from the existing regulations" (R6, personal communication, June 17, 2022). This finding is similar to previous studies arguing that audit practitioners view audit quality as conformance to existing professional standards where ethical factors and professional competence are the main factors (Fauji et al., 2015; Nguyen et al., 2020; Sulaiman et al., 2018).

Meaning 2: Usefulness (Reporting quality)

Financial statement information is one of the bases of decision-making. Therefore, the trustworthiness of financial reporting, one of which is provided by audit opinion, is critical. For example, an unqualified opinion represents that the financial information is free from material misstatement. R2 considered the accuracy of audit opinion as one of the audit quality indicators: "Quality audits are those who are not wrong in giving opinions" (personal communication, May 26, 2022).

The auditor's opinion results from professional judgment based on the audit evidence obtained. The audit evidence will show whether the accounting principles chosen are appropriate or whether the financial statements have provided sufficient information that could affect their use, understanding, and interpretation. An incorrect statement of opinion may occur if the auditor is not careful in determining his judgment (Hidayah, 2014).

Emphasizing the importance of the accuracy of providing an audit opinion, R1 reveals one of the reasons is related to the role of audit services to: *“Assure the principal on management in the form of an appropriate opinion based on sufficient evidence”* (personal communication, May 25, 2022).

One of the audit quality factors, according to R7, is *“in reporting and presentation, especially presentation”* (personal communication, June 20, 2022). According to R7, presentation is also an essential factor to consider when evaluating reporting quality. In this case, IAPI’s Standard Audit (SA) paragraph 700 governed the form and content of the auditor’s report, including states of opinion, parties addressed, paragraphs, and phrases of opinion statements.

Meaning 3: Awareness of professional responsibility

Reliable financial statement information is needed to serve as the basis for the economic decisions of stakeholders. Therefore, the quality of audit work is crucial because it involves the function of the auditor profession itself. In other words, presenting quality audit work is a form of the auditor’s responsibility to the auditor profession and the public interest. R5, a senior manager of the Big Four, said: *“Actually audit quality represents the public interest. The results of our work are used by many people and by many stakeholders. So, in terms of audit quality, it is more about how we maintain the dependability of our work”* (personal communication, June 4, 2022).

The awareness of professional responsibilities will motivate the auditor to be independent. Section 280, paragraph 2 of the IAPI’s Code of Ethics for Professional Accountants (CEPA), states two independence criteria that must be in every public accountant providing assurance services, namely independence in mind and independence in appearance (IAPI, 2018). Independence in appearance relates to avoiding facts (e.g., business or familial relationships between the auditor and the client) and significant circumstances or actions that question the auditor’s integrity and objectivity. This type of independence tends to be easier to assess because it is manifested in the form of facts or conditions. R1 expressed: *“Independence in appearance is clear (because) there is a benchmark (of it). For example, we do not have business transactions with them, and there is no kinship. That is easy”* (personal communication, May 25, 2022).

While the concept of independence in mind is abstract, R1 stated that *“only we know”* (personal communication, May 25, 2022). Section 290, paragraph 6 of the CEPA defines “independence in mind” as a mental attitude that allows auditors to be uninfluenced by things that can interfere with professional judgment. However, *“the practice (of this matter) is difficult compared to the theory”* says R7 (personal communication, June 20, 2022), a senior manager with 15 years of experience. Meanwhile, R5 stated that the auditor’s mental attitude would ultimately be determined by his or her awareness of professional responsibilities: *“If we talk about details, we must remember that many stakeholders, including the community, use our work results. So, we have to be responsible for it”* (personal communication, June 4, 2022).

Awareness of responsibility also encourages auditors to improve their competence. In addition to basic accounting knowledge and auditing

techniques, an auditor must also have soft skills, including ethics and work ethic. Several informants stated this as follows:

“Auditing is teamwork. I prefer someone with a good personality rather than a high GPA [grade point average]. Many people are smart but not necessarily able to work in a team. We are performing audit as a team, right?” (R7, personal communication, June 20, 2022).

“As the experience grows up, the soft skills, the communication, add the required competencies” (R2, personal communication, May 26, 2022).

“(Competence also includes) having a good work ethic and work ethics. For example, relationships with colleagues, superiors, or clients. It is about how to communicate well and politely. [Also] being able to work in a team” (R5, personal communication, June 4, 2022).

4.2.2. The Impact of the pandemic on audit quality

Impact on independence and competence

As previously explained, the awareness of responsibility relates to the auditor’s efforts to maintain independence and improve competence. Some informants feel remote audits during the pandemic as an opportunity to increase their independence. R7 explained:

“Well, during this pandemic, I think that by rarely meeting clients, the meetings are not face-to-face, the physical interaction is reduced resulting in positive things. Our independence is getting stronger” (personal communication, June 20, 2022).

The existence of social restrictions that require people to communicate through virtual spaces indirectly provides a barrier between the auditor and the client. Reduced physical meetings sometimes make it easier for auditors to maintain their independence. The reason is that *“you do not need to look into the eyes of begging clients”* (personal communication, May 25, 2022), R1 stated.

The limited time of virtual meetings that several people from several divisions sometimes attend allows the discussion point to be more focused. In addition, video recordings as meeting documentation minimize the emergence of other off-topic discussions, especially those threatening independence. R3 stated: *“We are usually recording the meeting. Therefore, impossible to talk about things that are not out of context”* (personal communication, May 27, 2022).

Statements R1 and R3 describe one of the auditing contexts during a pandemic. The context in Creswell (2007) refers to a structural description. Virtual interactions during the pandemic can make the auditor-client relationship more professional. Referring to previous research, the close relationship between auditors and client management can jeopardize the auditor’s professional scepticism when interpreting information or can interfere with auditor independence. Therefore, using a remote audit system can reduce bias in audit judgments.

Significant changes that occurred in the audit process during the pandemic also had an impact on the competence of auditors. It is undeniable that since the COVID-19 pandemic, people are much more familiar with the technology and must be acquainted with it to have a place in their social environment. However, it is important for auditors to provide them objectively and in a manner that is not biased due to conflicts of interest (Vu & Hung, 2023).

Similarly, in the auditor profession, as described by R4. At the public accounting firm where R4 is currently working, some tasks of the audit processes are assisted by student apprentices. R4 considers the pandemic as an opportunity for them to develop audit capabilities through more optimal use of technology.

The informants also feel their risk-analysis abilities are more challenged during the pandemic. As directed by regulators and professional institutions, going concern is the main issue that must receive attention during the pandemic. The magnitude of the potential for bankruptcy due to the instability of the world economy since the COVID-19 pandemic makes auditors have to be more careful in determining audit risk. Therefore, the auditor is required to better recognize the going-concern risk. Before the pandemic, informant R1 admitted that going-concern matters sometimes did not get enough attention, especially for clients who had settled for years.

“However, we have to assess going-concern risk more deeply. Because in the past, it was almost not a concern. Today, nobody can guarantee the situation within six months even if the company is healthy” (personal communication, May 25, 2022).

Another informant, R2, added: *“The going concern risk is a highlight during the pandemic. We have to do a going concern assessment for all clients who seem to be affected. Every business, but the highest in the hotel, recreation, (generally) the business who deals with the crowd”* (personal communication, May 26, 2022).

Under risk-based auditing, auditors must have sufficient confidence in the client’s cash flows and financial liquidity for at least one year after the reporting date. R1 pointed out that the sizeable economic impact due to the pandemic has resulted in more complex going-concern risks, requiring sharper analytical skills of auditors: *“Going-concern is that we will take pictures for next year. Not to mention there is litigation from employees. Many were laid off unilaterally and so on. So, audit risk is more complex”* (personal communication, May 25, 2022).

Interestingly, R3 underlined that the reduced field visits during the pandemic resulted in the loss of opportunities to get a deep understanding of the client profile, especially for junior auditors. R3 argued that having direct experience in field audit work will benefit them in terms of collaborating what they have learned in lecture classrooms with actual events in the real world.

“Ideally, auditors should understand the client’s entity thoroughly, which cannot be accomplished solely by observing documents. They will gain a better understanding by observing clients’ actual situations directly. How does retail work, for example, in the retail sector? That is what I think is missing: the auditor’s ability to experience using their five senses. An auditor’s added value is his ability to understand the situation on the field realistically. I believe auditing during a pandemic is extremely limited, particularly for junior auditors” (personal communication, May 27, 2022).

Impact on the audit process

Informants highlighted two points in the audit process during the pandemic. First, remote audit indirectly reduces the auditor’s and client’s communicative value. Previously, auditors could verify based on original documents or direct

physical checks. In the pandemic era, this was done based on scans sent via e-mail or video conference. R1 and R3 recognized it limits the auditor’s confidence in the audit evidence collected,

“With social restrictions, work from home, some things in the substantive test cannot ideally carried out — for example, stock take or physical check of assets. Before the pandemic, we usually come, observe, and count one by one. Now it has changed; the clients place four cameras on each side and then count. We observe like that. There must be a feeling, a sense of our belief down. However, on the other hand, we have evidence that the process took place” (R1, personal communication, May 25, 2022).

The preceding description describes the quandary of an auditor performing audit procedures during a pandemic. The use of remote auditing for substantive testing is viewed as insufficient to provide auditors with confidence in the validity of the evidence obtained. To address this, R1 stated: *“What we always hold as auditors is that if you are not sure, then expand the scope, increase the sample”* (personal communication, May 25, 2022), or by *“taking some other [examination] procedures”*, as stated by R6 (personal communication, June 17, 2022). Regarding assertions that the auditor’s opinion necessitates direct verification of the main document’s source, R3 stated: *“We asked the client to send some samples by post through our office so we can observe the original documents”* (personal communication, May 27, 2022).

In contrast, the second point is that non-audit activities have become more efficient since the COVID-19 pandemic. From the auditor’s perspective, maximizing the use of technology in conducting meetings and other communications that are not part of substantive testing is considered successful. According to R1: *“We know there are more effective things in a virtual world, such as (online) meetings. Because we do not run out of travel time when we prepare working papers in this manner, we save time”* (personal communication, May 25, 2022).

Using technology for non-audit activities is more efficient in terms of time. Completing working papers on time is another positive result obtained since the COVID-19 pandemic, in this case, a more organized working paper documentation, as explained further by R1: *“Our minutes are tidier than before. What we used to be was not all that great. Our paperwork for client correspondence has grown significantly”* (personal communication, May 25, 2022). Informants acknowledged that various virtual meeting applications provide record facilities to help auditors maintain document tidiness. Furthermore, sending documents via e-mail and other means has improved monitoring and archives’ security. R5 and R8, two senior Big Four executives, explained:

“All of the data are managed in the cloud. The task becomes simpler than before. We create an initial listing, then the client enters, and the status (of completeness) will change automatically, showing the percentage of data completion. So, from a monitoring standpoint, it is beneficial” (R5, personal communication, June 4, 2022).

“We had built a cloud five years before the pandemic to store all client data. So, the firm encouraged us to go paperless five years ago. It is also our monitoring to assess client commitment when they provide us with data” (R8, personal communication, July 2, 2022).

R5 and R8 explain how technology infrastructure support can help auditors adapt to the audit process during the pandemic. R8 is thankful that his company has long developed a computerized auditing system called Engagement Management System (EMS). According to R8, this platform documents all audit procedures “from the time we receive clients, assess client risks, and issue the opinion” (personal communication, July 2, 2022). He even claimed: “Five years ago, we were able to work remotely with this EMS”.

On the other hand, clients’ readiness is frequently perceived as a barrier to conducting remote audits. In this study, the auditors’ clients are spread across various regions in Indonesia, including areas with insufficient human resources and technological infrastructure to implement remote audits. R6 described: “Remote audit is usually successful. In my opinion, only a few aspects of the procedure, such as stock-taking in remote areas, are ineffective. It is not working. We cannot use video calls because they (the client) are experiencing signal issues. We could not use the remote method for some things, so we had to visit the client” (personal communication, June 17, 2022).

Based on the statements above, it is possible to conclude that the COVID-19 pandemic should not reduce audit quality. According to R5: “the pandemic has not changed audit quality. It has only altered the way things work” (personal communication, June 4, 2022). However, remote auditing becomes more effective if both the auditor and the client have sufficient human resources and technological infrastructure to keep the audit process producing quality audit reports.

Impact on reporting

The increased emphasis on matter paragraphs in audit reports, material uncertainty related to going concern paragraphs, and modified audit opinions may be required (Australian Securities & Investments Commission [ASIC], 2020). Our informants stated that most audit reports were accompanied by additional paragraphs during the pandemic but did not always result in a modified opinion. R1 explained: “I agree that almost all audit reports now include emphasized paragraphs, but not always in modified opinion. As long as the client disclosed matters of auditor concerns and met auditors’

requirements (to obtain confidence in the fairness of the financial statements), the opinion is unqualified” (personal communication, May 25, 2022).

To obtain assurance about the fairness of the client’s financial statements, the auditor will usually ask for information about the company’s actions in response to the pandemic (for example, reducing the number of employees or debt restructuring). R3 explains that this information must be disclosed against the related account in the Notes to Financial Statements as a reference to the additional paragraph on the opinion page.

Meanwhile, regarding the modified opinion, the auditor still refers to SA 705, which classifies three types of modifications to the opinion (i.e., qualified, adverse, and disclaimer). The level of evidence adequacy determines the type of modified opinion.

Auditors value regulators’ initiatives in the early days of the pandemic. For example, in 2020, the Financial Services Authority (*Otoritas Jasa Keuangan* — OJK) granted a two-month extension to the deadline for submitting the Annual Financial Report. Similarly, the Directorate General of Taxes (*Direktorat Jenderal Pajak* — DJP), allows the same amount of time for the Annual Tax Return submission. According to R2 and R3, this tolerance comes in handy considering the auditors are still adapting to implementing the remote audit process.

4.3. Synthesis of key findings

Apart from the different emphasis on the dimensions from one informant to the next, the meaning of audit quality, in general, can be divided into three dimensions: 1) input, 2) process, and 3) output. Input, the first dimension, discusses the auditor’s awareness of professional responsibilities. This awareness is related to the auditors’ factors or characteristics (i.e., independence, integrity, and competence). The second dimension concerns the correct audit process, which begins with proper risk mapping and continues with appropriate audit procedures. The final dimension, output, refers to the final results of audit work that can benefit financial statement users. The accuracy of the opinions expressed and the presentation of reports with communicative value for the readers demonstrate this usefulness. Table 4 summarizes the meaning of audit quality from the perspective of the auditor.

Table 4. Summarizes the meaning of audit quality

Dimension	Meaning	Related factors
Input	As an audit work based on awareness of professional responsibilities.	Integrity, independence, competence.
Proses	As an audit work is carried out with procedures in concordance with audit standards.	Compliance with standards (risk assessment, audit procedures).
Output	As an audit work benefits the users of financial statement information.	Quality of reporting such as accuracy of audit opinion and presentation of reports.

The impact of the COVID-19 pandemic is visible in each of the audit quality dimensions listed above. First, it has both positive and negative effects on the input. Reducing physical interactions during the audit process helps auditor independence. Out-of-context conversations that threaten independence are minimized by virtual meetings being recorded. Auditors’ competence in technology adaptation and analytical abilities are also increasingly encouraged when implementing remote audit processes and assessing going-concern risk during the pandemic.

Second, the pandemic significantly impacts the audit process during the pandemic. Substantive tests in remote audits often provide insufficient assurance for the auditor, thus requiring an expansion of the audit scope and additional samples. Meanwhile, non-substantive matters such as client meetings, correspondence, and documentation have increased significantly. Client readiness remains an issue when human resources and technological infrastructure do not support remote auditing.

Third, in terms of reporting quality, the increasing use of emphasized paragraphs in

audit reports indicates the pandemic impacts on prudence in giving opinions. The emphasis in this paragraph is intended to draw the user's attention to issues in the financial statements that the auditor believes are significant. Meanwhile, auditors believe the pandemic has no effect on modified opinion. Auditors found the regulators' actions to respond to the pandemic to be very helpful in maintaining the quality of audit reporting.

5. CONCLUSION

In this study, we try to understand the meaning of audit quality from the perspective of Indonesian auditors. We also explored the impact of the COVID-19 pandemic on the quality of the audit. The results showed that the meaning of audit quality from the auditor's perspective has broad dimensions. Compliance with audit standards in implementing the audit process is not the only concern. The profession's responsibility and the quality of reporting also receive a balanced emphasis from the auditor. In other words, audit quality is not something that can be interpreted and obtained partially but comprehensively, from the input process to the final result of audit work.

Although the pandemic significantly impacts audit implementation, the following result does not always mean bad for the dimensions of audit quality. Remote audit obstacles can still be overcome through alternative strategies and procedures to gather sufficient appropriate evidence so that the auditor obtains reasonable assurance as the basis of the opinion. Input factors (such as auditors' independence and competence) and non-audit activities have increased during the pandemic.

Our study makes two significant contributions. First, a deep understanding of the reality of audit quality in practice, specifically how auditors view and evaluate their work. Second, understanding the pandemic's impact on audit quality dimensions from the perspective of auditor practitioners,

particularly in developing countries. Assessing audit quality serves as a crucial gauge of the effectiveness of alternative audit procedures, especially during challenging times such as the pandemic. Technology-assisted audit techniques like online meetings with clients and utilizing video calls for physical checks and cash names have become increasingly prevalent. Evaluating audit quality in this context offers insights into how well these alternatives maintain the rigor and standards traditionally associated with in-person audits. By examining the accuracy, completeness, and reliability of audit outcomes achieved through such methods, auditors can determine whether these approaches adequately address the unique challenges posed by remote work environments. Additionally, assessing audit quality allows for the identification of any deficiencies or areas for improvement in alternative procedures, ensuring that audits remain robust and reliable even amid historic circumstances. This research is important as a reference and lesson in the future when there is a situation similar to a pandemic. Thus, by leveraging audit quality as a benchmark, organizations can enhance the effectiveness and adaptability of their audit practices in response to evolving circumstances like the pandemic.

This study has some limitations. First, there are inherent imperfections in the interview process, as five of the eight interviews were conducted virtually. This creates obstacles in capturing the natural gestures of the source, which at the next opportunity can be used as additional information to analyze the source's gestures as material to strengthen the argument. Second, this research was conducted during a pandemic, which means the relevance of the argument may be different from the current normal situation. However, this can be a lesson for auditors, namely the ability to respond to similar events in the future. Future research could be conducted across different sites or countries to assess comparability.

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