

## Determinants of Internal Audit Quality and External Audit Fees

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### ARTICLE INFO

Date of entry:  
*25 January 2024*  
Revision Date:  
*26 January 2024*  
Date Received:  
*31 January 2024*

### ABSTRACT

Internal audit a part of good corporate governance, one of its functions is to ensure that internal control runs well, apart from that, the existence of internal audit also expected to provide value added to the company. Quality internal audit plays a very important role in supporting the success and sustainability of a company. This research aims to examine the determinants of internal audit quality and further examine the role of internal audit quality on external audit fees. Primary data is used in this research, the collection method is through distributing questionnaires. Purposive sampling criteria were used in this research as a sample selection technique and obtained a total of 43 samples. Data Analysis Method using Confirmatory Factor Analysis with PLS3. The object is the internal audit of companies that are members of the Japfa Group. The research results show that competence and objectivity are determinants of internal audit quality. Furthermore, internal audit quality has significant effect on external audit fees.

Keywords: Competency, Fee Audit, Internal Audit, Internal Audit Quality, Objectivity



Cite this as: Wilamsari, F., Musriati, T., & Cahyaningati, R. (2024). Determinants of Internal Audit Quality and External Audit Fees. *Assets : Jurnal Ilmiah Ilmu Akuntansi, Keuangan Dan Pajak*, 8(1), 139-146. <https://doi.org/10.30741/assets.v8i1.1223>

### INTRODUCTION

The governance of an organization is significantly influenced by the crucial role of internal audit (IA), IA helps management ensure that the internal control system is carried out appropriately to support the company's operational activities (Zain et al., 2015a). However, along with business developments and demands, the IA function is expected to provide value added service to an organization, because the existence of IA in an organization can help improve performance and serve as a provider of information that supports organizational goals (Shahimi et al., 2016). One of the value added service of IA services to organizations apart from providing consultation is minimizing external fee external audit. The IA function in an organization can be considered as a substitute and complement to the external audit function (Hapsari & Laksito, 2013). Internal and external auditors require coordination and cooperation for the benefit of the organization, this is because there is no unnecessary overlap and duplication of work which can increase external audit work activities thereby impacting external audit fees due to the long time required to complete the work auditing. When the internal audit (IA) team within an organization comprises qualified personnel in terms of

competence, objectivity, and performance, they are likely to make a valuable and impactful contribution to the external audit process (Al-Twajry et al., 2004).

Stewardship theory focuses on identifying situations in which the interests of the principal and the steward are governed or regulated. Ebimobowei (2013) It is observed that the existence of internal audit (IA) is a consequence of the principles of stewardship and accounting, as per their perspective, The auditing function enhances the reporting of responsible stewardship. So using this theory in the context of the role of IA in an organization will lead to the achievement of organizational progress and success. Stewardship theory lays out a model that promotes employees' ability to contribute to the achievement of strategic goals (Hernandez, 2012). Therefore, organizations that have stewards can easily direct their resources to maximize company performance. Moreover, the effectiveness of internal audit (IA) can be ensured by the organization's senior management through the application of a stewardship approach (Chrisman, 2019).

The Institute of Internal Auditors (IIA) defines internal audit (IA) as an independent and objective assurance and consulting activity conducted within an organization. Its purpose is to deliver added value and enhance the performance of the company. IA helps associations achieve their pretensions with a methodical approach to assessing and perfecting effectiveness, threat operation, control and governance processes (Ahmad, 2018). In this case, to achieve good performance, several attributes of IA criteria are needed which are reflected in the attitudes and characteristics of the IA concerned. The guidance from professional standards aids external auditors in recognizing factors related to internal audit attributes, such as objectivity, technical competence, due professional care, and communication. This guidance is crucial for making decisions concerning the utilization of the results of internal audit work (Zain et al., 2015a). In this research, the IA attributes that can influence IA quality are competency and objectivity.

Auditor competency refers to the qualifications required for an auditor to conduct an audit accurately (Haryanto & Hidayah, 2023). When performing an audit, an auditor should possess positive personal attributes, sufficient knowledge, and specific expertise within their respective field. Competency pertains to the professional skills that auditors acquire through formal education, successful completion of professional examinations, and active engagement in training, seminars, and symposiums (Suraida, 2005). In each audit, the auditor is required to have competence in the field to be audited to ensure that the quality of the audit results meets the level of professionalism. IA competency is related to the ability to implement knowledge and skills as a form of understanding of the audit process. In particular, external auditors can rely on the internal audit function if they are deemed to have sufficient objectivity and competence (Abbott et al., 2012). Singh et al., (2021) states that IA competency is an important criterion for external audit which in turn influences external audit work. So it can be concluded that competent IA will produce quality audits which can be used as a reference for external audits in carrying out their audits so as to avoid overlapping work and ultimately reduce external audit fees.

In addition to competence, an internal auditor (IA) must possess objectivity, signifying the need for the IA to exhibit the utmost professional impartiality when gathering, assessing, and conveying information about the examined activity or process. Internal auditors conduct a fair evaluation of all pertinent factors and avoid being swayed by personal interests or external influences when forming their assessments. Objectivity stands as a fundamental characteristic of internal auditors. While performing their responsibilities, internal auditors must be vigilant about potential threats to their objectivity, such as personal relationships and conflicts of interest (Reding, 2013). Objectivity means that the auditor does not take sides in one interest and does not make biased judgments. The greater the degree of objectivity exhibited by internal auditors (IA), the higher the quality of the audit outcomes. This enhances the utility of IA's work as a reference for external audits, helping prevent redundancy in tasks and, ultimately, lowering audit costs. (Ariyanto & Soedarsa, 2022; Reynolds et al., 2004).

An objective auditor must base his assessment on strong competency, and only with adequate competency can the auditor produce a high-quality audit. Ensuring that auditors have adequate education, training and experience is key to achieving objectivity and good audit quality. Quality generally concerns the level or degree of good or bad quality of something. Audit quality as a dimension of technical competence and independence. Technical competence refers to the auditor's skill in identifying errors within the presentation of audited financial statements. Independence represents the auditor's commitment to revealing all issues and deficiencies identified in the financial reports within the audit report (Tandiontong, 2016). Competence and objectivity are one of the attributes of realizing quality IA work performance. So, on the basis of this logical reasoning, it can be concluded that these two IA attributes will produce good audit quality, thus providing a great opportunity for external auditors to depend on the results of IA work which can then have an impact on external audit fees. Several research results that examine the influence of competence and objectivity on IA quality show significant results such as research results Meliana Triya Anggiani & Yasa, (2023); Rakhmat et al., (2019) dan Setiowati et al., (2023). Results of research carried out Bae et al., (2020); Hazami-Ammar, (2019) dan Zain et al., (2015) shows that audit quality influences external audit fees.

This study aims to examine the impact of objectivity and competence on external audit fees, with audit quality acting as an intervening variable. The research employs the distribution of questionnaires to the internal auditors of the Japfa Group and its subsidiary companies.

## METHODS

This study is an explanatory quantitative research utilizing a survey research method, employing questionnaire distribution techniques within the Internal Audit (IA) division of both the Japfa Group's parent and subsidiary companies. Purposive sampling was applied with specific criteria: 1) IA professionals with more than 1 year of work experience, and 2) willingness to complete the questionnaire. A total of 43 respondents met these criteria and participated in the questionnaire. Competence is gauged through three indicators: personal quality, general knowledge, and specialized skills. Meanwhile, the objectivity variable is assessed using two indicators: conflict of interest and material misstatement. Audit quality is measured by two indicators: appropriateness and quality of the audit. The audit fee variable is evaluated based on four indicators: assignment risk, complexity of services provided, cost structure of the relevant public accounting firm, other professional considerations, and the size of the KAP (Kantor Akuntan Publik/Public Accounting Firm). The Likert scale with values ranging from 1 to 5 is utilized in the questionnaire. To conduct hypothesis testing, SmartPLS3 is employed, and Confirmatory Factor Analysis (CFA) is utilized as the data analysis technique. The following is a picture of the research model :

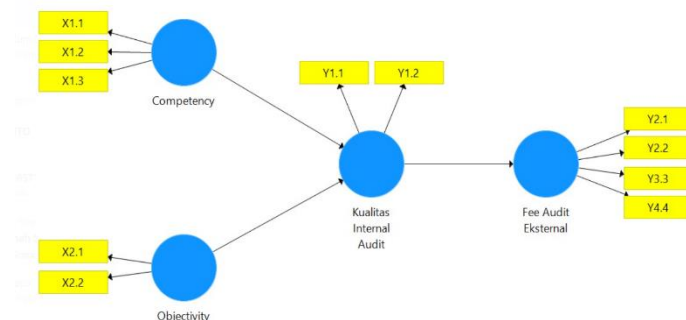


Figure 1. Research Model  
 Source : Output Results Smart PLS3

## RESULTS AND DISCUSSION

### Convergent Validity Test.

The objective of convergent validity is to assess the validity of the connections between indicators and their latent constructs or variables. Convergent validity is established by examining the average variance extracted (AVE) value and the outer loading value of each indicator. The AVE value should be a minimum of 0.5.

**Table 1. Convergent Validity (AVE)**

Research Variables	Average Variance Extracted (AVE)	Information
Competency(X <sub>1</sub> )	0,751	Valid
Objectivity (X <sub>2</sub> )	0,853	Valid
IA Quality (Y <sub>1</sub> )	0,836	Valid
Fee External Audit (Y <sub>2</sub> )	0,677	Valid

Source : Output Results Smart PLS3

The analysis outcomes indicate that the average variance extracted (AVE) value exceeds 0.5. An indicator is considered to satisfy convergent validity and demonstrate a high level of validity when the Average Variance Extracted (AVE) value is > 0.50. Therefore, it can be inferred that each variable in the research has achieved satisfactory convergent validity.

### Reliability Test.

Reliability assessments are conducted to validate the accuracy, consistency, and precision of the instrument in gauging the construct. In this research, the reliability of the research instrument is affirmed if the Cronbach's alpha value surpasses 0.70 or if the composite reliability value attains 0.70.

**Table 2. Reliability test**

Research Variables	Cronbach Alpha	Information
Competency(X <sub>1</sub> )	0,835	Reliable
Objectivity (X <sub>2</sub> )	0,828	Reliable
IA Quality (Y <sub>1</sub> )	0,804	Reliable
Fee External Audit (Y <sub>2</sub> )	0,842	Reliable

Source : Output Results Smart PLS3

Table 2 indicates that all variables possess a Cronbach's alpha ( $\alpha$ ) value exceeding 0.7. This leads to the conclusion that the instrument consistently measures variables (reliable) and is suitable for subsequent testing and analysis.

### Multicollinearity Test.

The multicollinearity test is conducted to examine whether the structural model reveals a correlation among independent variables. An ideal structural model is characterized by the absence of multicollinearity. This is assessed through the Variance Inflation Factor (VIF) value in the "Inner VIF Values." A VIF value of  $\leq 5$  is considered not to violate the classical assumption of multicollinearity, while a value  $> 5$  is regarded as indicative of a violation in the multicollinearity test.

**Table 3. Multicollinearity test**

Research Variables	Competeny (X <sub>1</sub> )	Objectivity (X <sub>2</sub> )	IA Quality (Y <sub>1</sub> )	Fee External Audit (Y <sub>2</sub> )
<b>Competeny (X<sub>1</sub>)</b>			2,138	
<b>Objectivity (X<sub>2</sub>)</b>			2,138	
<b>IA Quality (Y<sub>1</sub>)</b>				1,000

Source : Output Results Smart PLS3

Table 3 indicates that the VIF value is  $\leq 5$ . This signifies the absence of intercorrelation among the independent variables, allowing for further testing.

#### Normality test.

The normality test is employed to assess whether the data gathered from the sample follows a normal distribution. The normality assumption is considered intact if the Excess Kurtosis or Skewness value falls within the range of -2.58 to 2.58. According to the analysis outcomes, it is observed that the data distribution for all indicators is deemed to be normally distributed.

**Table 4. Normality test**

Indikator	Excess Kurtosis	Skewness	Information
X1.1	0.489	-0.545	Normal
X1.2	1.305	-0.866	Normal
X1.3	0.789	-0.940	Normal
X2.1	0.684	-0.754	Normal
X2.2	-0.675	0.027	Normal
Y1.1	-0.104	-0.567	Normal
Y1.2	0.310	-0.468	Normal
Y2.1	-0.659	-0.079	Normal
Y2.2	1.986	-0.645	Normal
Y3.3	1.659	-0.964	Normal
Y4.4	1.659	-0.964	Normal

Source : Output Results Smart PLS3

#### Research Hypothesis Testing

Table 5. Hypothesis Testing Results

Direct Influence Model	Original Sample	T Statistics ( O/STDEV )	P Values
Competency -> IA Quality	0.564	4.230	0.000
Objectivity -> IA Quality	0.356	2.504	0.013
IA Quality -> External Audit Fees	0.762	11.049	0.000

Source : Output Results Smart PLS3

Analyzing the data presented in Table 5, where the original sample value is positive, the T-Statistic value exceeds 1.964, and the P-value is less than 0.05, it can be deduced that all variables exert a significant influence.

#### The Effect of Competency on IA Quality

The examination of the competency variable's impact on internal audit (IA) quality indicates a statistically significant and positive influence. These research findings align with the outcomes of previous studies by Meliana Triya Anggiani & Yasa, (2023); Rakhmat et al., (2019) dan Setiowati et al., (2023). Auditors who have competencies that include good personal qualities, general knowledge and special skills will be able to improve the quality of their IA, providing benefits to management in managing risks, improving processes and achieving overall business goals. Competence is one of the key elements for realizing the effectiveness of the IA function in an organization. Auditor competency that comes from knowledge and experience plays a role in improving the quality of IA (Nurdiono & Gamayuni, 2018; Shohihah et al., 2018). Auditor competency can impact every stage of the audit cycle, from planning to reporting, and can impact the ability to provide meaningful, value-added audit results. Competent auditors have a deep understanding of the audited entity's industry, regulations, and business processes. This competency



helps in identifying risks more accurately, thereby enabling more effective audit planning. Competent auditors have strong technical skills to conduct careful evaluation and testing. They can select appropriate test methods, collect evidence accurately, and evaluate the effectiveness of internal controls. Competent auditors can effectively evaluate and test internal control systems. They can identify weaknesses in controls and provide recommendations that can improve the effectiveness of those controls. Competent auditors can deal with challenges and complexities that may arise during an audit. Their ability to solve problems efficiently improves the overall quality of the audit. However, the results of this research are not in line with Mulyani et al., (2018); Welay, (2020) stated that competence has no significant effect on the quality of IA in an organization.

### **The Effect of Objectivity on IA Quality**

The findings from testing the impact of the objectivity variable on internal audit (IA) quality reveal that objectivity does influence IA quality. These research results align with the findings of the conducted research by Meliana Triya Anggiani & Yasa, (2023); Rakhmat et al., (2019) dan Setiowati et al., (2023). In this case, it means that auditors who are free from conflicts of interest and material misstatements have a tendency to have a high level of objectivity so that they can improve the quality of IA. Objectivity in IA is a critical principle because it contributes directly to audit quality. Sreseli, (2023) It has been emphasized that objectivity is crucial for the successful execution of internal audit (IA) duties and functions. In this context, "neutrality" signifies being unaffected by internal or external influences, ensuring the quality of the produced audit. This is what objectivity defines. Objectivity refers to the auditor's attitudes and behavior that are free from influences that could interfere with independent and professional judgment. Objectivity guarantees that auditors make impartial choices free from outside influences, corporate ties, or personal interests. This supports audit quality because the resulting findings and recommendations are more likely to be accurate and objective. An objective auditor will present findings and recommendations honestly and transparently. Accurate and objective reporting improves the quality of audit reports and provides value added for management and stakeholders. This finding is in line with the concept stated by Sreseli, (2023) that the IA function can run effectively if they always act objectively in carrying out their work. However, the results of this research are not in line with Indrayanti Linting, (2012; Nurhaedin et al., (2021) Indicated that objectivity does not exert a substantial impact on the quality of internal audit (IA) within an organization.

### **The Effect of IA Quality on External Audit Fees**

The results of testing the IA quality variable on external audit fees show that IA quality has a significant effect on external audit fees. This is because IA is trustworthy and provides accurate information, it can reduce the workload of external auditors. IA helps ensure the internal control system runs well so that external audit work is more efficient. External auditors are inclined to depend on internal audit (IA) when the IA within the organization demonstrates high quality, evident in the information provided and the outcomes of conducted audits. This leads to decreased time, examinations, and oversight, ultimately resulting in a reduction of audit fees (Zain et al., 2015b). An effective IA can identify problems or weaknesses early. Effective IA will have good value added to detect control weaknesses in the organization and provide suggestions for future improvements (Pitt, 2014). Moreover, if prompt corrective actions are taken by management to address deficiencies identified by internal audit (IA), external auditors may not need to allocate additional time and resources to rectify the issues. If external auditors trust in the quality of IA's work, they may rely on IA's testing and verification outcomes, leading to a potential reduction in the extent of testing required by external auditors. A strong collaboration between IA and external auditors can enhance overall audit efficiency. Effective communication and coordination between both parties can minimize the risk of redundant work and ensure the audit is conducted efficiently. The findings of this study align with prior research. Bae et al., (2020); Hazami-Ammar, (2019) dan Zain et al., (2015) which states that a quality IA function will have an impact on reducing external audit fees. However, the results of this research are not in line with Asri & Muhammad, (2021); Prasad et al., (2021); Saidin, (2014) stated that quality IA does not actually have an impact on reducing audit fees due to

the existence of a complementary view of control, so that management will request a wider audit scope so that it will increase the scope of audit which will have an impact on higher external audit fees.

## CONCLUSION

Based on the conducted analysis, competence and objectivity emerge as crucial factors that can enhance the effectiveness and quality of internal audit (IA) within a company. A high-quality IA function, in turn, exerts a significant influence on external audit fees. However, this research has certain limitations, including its focus on a specific group of companies and the examination of only competence and objectivity as determinants of IA quality. Therefore, future researchers are recommended to 1) broaden the scope by including additional samples and 2) introduce additional variables determining audit quality, such as independence and work experience. The hope is that the outcomes of this research offer insights to companies about the pivotal role of the IA function in corporate governance. IA not only plays a crucial role in ensuring the smooth operation of internal controls but also provides value by, for instance, reducing external audit fees.

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