

## Analysis of Sharia Audit Quality: Literature Review Study

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### ABSTRACT

This study discusses the indicators for measuring Sharia audit quality and the factors that influence Sharia audit quality. This study is a library research. Factors that can influence Sharia audit quality from several studies, including Sharia Audit Quality is determined by Audit Tenure and Sharia Audit Quality is determined by Audit Fees. In addition, time pressure, work experience, and ethics also affect the quality of Sharia audits. Independence in fact, some researchers also state that Sharia audit quality is also influenced by independence in appearance (independence in appearance), independence in competence (independence in terms of expertise), and education. Auditors who conduct audits in financial institutions must understand financial accounting standards in the field of auditing and Public Accountant Professional Standards (SPAP).

Keywords: Literatur review study, Sharia Audit Quality.



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### INTRODUCTION

Sharia auditing is a Sharia-based control system for Sharia-compliant entities. Sharia auditing plays a crucial role in the oversight of Sharia financial institutions, the Sharia audit framework, and corporate governance. Equally crucial to the oversight of Sharia financial institutions is ensuring compliance and the operational quality of Sharia financial institutions.

Regarding other roles, namely the sharia audit framework, the sharia audit process is not only focused on accounting economic activities and management financial reports, but also has a relationship with social and environmental influences that cannot be separated from Islamic law which regulates all aspects of human life and its main goal is to bring together the concept of auditing with sharia science.

Sharia audits are conducted to ensure that sharia entities uphold sharia governance while simultaneously enhancing stakeholder confidence. However, potential conflicts of interest between management and users of financial statements often arise regarding gaps in the information provided. Therefore, the role of a competent and independent sharia auditor is essential to audit financial statements (Choirunnisak, et al : 2024).

The need for sharia auditors with sharia accounting qualifications is also supported by the rapid growth of sharia financial institutions in Indonesia, as auditors in sharia financial institutions not only provide assurance on financial statements but also on the compliance with sharia principles in the institution's business activities. The unique characteristics of sharia audits make conventional audit functions considered limited and unable to fulfill *the maqshid assyariah* (Firmansyah, et al: 2024).

One of the problems of sharia audits is in human resources ( HR ), almost all internal and external auditors found an imbalance in accounting capacity and sharia capacity for sharia regulatory institutions . In fact, the holders of Islamic Sharia Accounting Certificates in Indonesia until 2024 were only around 97 people with a total of 189 Islamic banks (Nengsih, et al: 2021). Based on the background discussion above, this study aims to analyze the factors that influence the quality of sharia audits based on several literatures (Sunita, et al: 2024)

## METHODS

This research is a library research, which is a form of qualitative research whose object of study is library data, it contains ideas or thoughts supported by library data where the sources can be research journals, theses, dissertations, research reports, textbooks, papers, seminar reports, documentation of scientific discussion results, official documents from the government and other institutions. In other references it is called "Library study" which is a data collection technique by conducting a review study of books, literature, notes, and reports that are related to the problem being solved. (Arikunto, 2010), (Ahyar et al., 2020).

## RESULTS AND DISCUSSION

Auditing is the process of collecting and evaluating evidence regarding information to determine and report the level of conformity between the information and its criteria (Danang, Suyanto, 2014). Public accountants are an independent and objective professional service needed to assess the fairness of the accounting report presented by management. Sharia audits are more complex because they not only guarantee the relevance and reliability of financial reports, but also ensure compliance with sharia principles as a consequence of the sharia label (Rahayu and Suharti, 2010). Therefore, audit quality plays a crucial role in providing financial report opinions. Several researchers have concluded the following.

### **The quality of Sharia Audit is determined by Audit Tenure**

In conducting an audit until reaching an opinion, the auditor must always act as an expert in accounting and auditing. Achieving this expertise begins with formal education, which is further developed through experience in audit practice. Auditor Work Experience is the auditor's experience in conducting audits, as measured by the length of time worked as an auditor and the number of audit assignments performed. The longer an auditor is engaged with a client, the greater the auditor's knowledge regarding the risks arising in the company and the solutions provided will have an impact on increasing the quality of the resulting sharia audit.

### **The quality of Sharia audit is determined by the audit fee.**

The implementation of adequate audit fees can cover the audit process so that it does not give rise to personal interests that can reduce the level of auditor compliance with the code of ethics of the public accountant profession caused by setting fees that are too low. The amount of audit fees depends on the complexity, the structure of the audit fee and the extent of the audit procedures. The higher the audit fee received by the auditor, the more motivated the public accountant can be to provide the best service to the client to maintain trust, and also the adequacy of the audit fee structure can expand the audit procedures in detecting fraud or misstatements in the company's

financial statements so as to improve the quality of sharia audits. The results of this study are supported by research conducted by Nuridin & Widiyanti (2016), Pramesti & Wiratmaja (2017), Aisyah et al. (2015) which stated that audit fees affect audit quality. Audit Competence must be carried out by one or more persons who have sufficient technical expertise and training as auditors, while the third general standard, states that in carrying out audits and preparing their reports, auditors are required to use their professional skills carefully and thoroughly.

In addition, Yustriawan & Siregar (2022), Factors that influence audit quality:

a. Time Pressure

In every audit, auditors will encounter challenges in determining the timeframe for producing accurate audit results that comply with established regulations. This time pressure experienced by auditors can contribute to a decline in audit quality, as auditors are required to produce good audit results within the timeframe agreed to by the client.

b. Work experience

In conducting an audit until reaching an opinion, the auditor must always act as an expert in accounting and auditing. Achieving this expertise begins with formal education and is further developed through experience in audit practice. Auditor Work Experience is the auditor's experience in conducting audits, as measured by the length of time worked as an auditor and the number of audit assignments performed.

c. Ethics

Ethics is a moral principle and actions that form the basis of a person's actions so that what they do is seen by society as a commendable act and increases a person's dignity and honor.

Citra Etika et al. (2022) stated in their research that Sharia auditors must be able to prove that management has complied with Sharia principles and regulations in all transactions, not only meeting relevant auditing and accounting standards to achieve the objectives of Maqasid al-Shariah. This is crucial for protecting and improving human living conditions in all dimensions. For example, the prohibition of interest in Sharia financial institutions worldwide (Kasim et al., 2013). Several factors that influence Sharia audit quality include:

- a) Independence in fact (independence in fact) means the auditor must have high honesty, Independence Auditor is required to be independent, meaning not easily influenced, because he is carrying out the public interest (differentiated in his practice as an internal auditor). Thus, he is not allowed to side with anyone's interests because no matter how perfect his technical expertise is, he will lose his impartial attitude, which is very important to maintain his freedom of opinion (IAI, 2001).
- b) Independence in appearance (independence in appearance) which is the view of other parties towards the auditor in relation to the implementation of the auditor. The auditor must maintain his position in such a way that other parties will trust his independence and objectivity.
- c) Independence in competence (independence from the perspective of expertise) which is closely related to the competence or ability of the auditor in carrying out and completing his duties (Jesika, 2015). Regarding the independence of sharia auditors, the quality of the auditor needs to be maintained so that it is not disturbed by other parties when manipulating various aspects of the audit. In addition, independent accountants are required to examine financial statements and evidence (Sembilan & Slamet, 2020). Related methods and strategies in auditing have been studied and also explained in auditing science.
- d) Auditor Education Auditors who conduct audits in financial institutions must understand financial accounting standards in the field of auditing and the Public Accountant Professional Standards (SPAP) for field work and reporting as well as related Auditing Standards Statements (PSA). Auditors must have sufficient competence in applying standards to carry out the tasks and work assigned (Junaidi, 2016).

## CONCLUSION

The sharia audit process is not only focused on accounting economic activities and management financial reports, but also looks at several factors that can affect the quality of sharia audits from several studies, including Sharia Audit Quality determined by Audit Tenure and Sharia Audit Quality determined by Audit Fees. In addition, time pressure, work experience, and ethics also affect the quality of sharia audits. Independence in fact, several researchers also stated that the quality of sharia audits is also influenced by independence in appearance (independence in appearance), independence in competence (independence from the perspective of expertise), and Auditor education Auditors who carry out audits in financial institutions must understand financial accounting standards in the field of auditing and Public Accountant Professional Standards (SPAP).

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