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Auditing in Times of Crisis: A Study on Audit Quality during the COVID-19 Pandemic in Indonesia

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Abstract:

The purpose of this research is to examine the impact of the COVID-19 pandemic on audit quality. This research uses a qualitative methodology with an interview approach to examine the impact of the COVID-19 pandemic on six indicators relating to audit quality, including audit procedures, audit fees, and auditor performance. This study obtains data from six professional auditors from both Big 4 and non-Big 4 public accounting firms who worked before and during the COVID-19 pandemic. Due to the increase in uncertainties during the pandemic and regulations that have forced auditors to conduct audit remotely, the findings have shown that the six indicators related to audit quality were indeed been affected by the pandemic; however, the result shows that audit quality is still maintained during the pandemic due to the efforts made by the auditors, regulations and standards that have been issued during the pandemic. To date and to the best of the researchers' knowledge, there have been limited qualitative studies that discuss the impact of COVID-19 in Indonesia. Therefore, this research fills this gap by discussing and reviewing the impacts of the pandemic on various indicators of audit quality in Indonesia.

Keywords: audit quality, COVID-19, audit fee, audit procedures, auditor's performance, audit human capital, auditor's salaries, auditor's motivation.

危机时期的审计：印度尼西亚新冠肺炎大流行期间的审计质量研究

摘要：

本研究的目的是探讨新冠肺炎大流行对审计质量的影响。本研究采用定性方法和访谈方式，探讨了新冠肺炎大流行对与审计质量相关的六项指标的影响，包括审计程序、审计费用和审计师绩效。本研究获取了来自四大会计师事务所和非四大会计师事务所的六名专业审计师的数据，他们在新冠肺炎大流行之前和期间工作。由于疫情期间不确定性增加，加上法规强制审计师进行远程审计，调查结果显示，与审计质量相关的六项指标确实受到了疫情的影响；但结果表明，由于审计师的努力以及疫情期间发布的法规和标准，审

计质量在疫情期间仍然保持不变。迄今为止，据研究人员所知，讨论新冠肺炎对印度尼西亚影响的定性研究非常有限。因此，本研究通过讨论和回顾疫情对印尼审计质量各项指标的影响来填补这一空白。

关键词： 审计质量、新冠肺炎、审计费用、审计程序、审计师绩效、审计师人力资本、审计师工资、审计师动机。

1. Introduction

The COVID-19 pandemic has had a devastating effect on the global economy. With the rapid spread of this virus, many countries around the world have implemented social distancing and lockdowns of varying stringency in response to limit contact between people. This, however, has had a significant impact on the countries' economies and on how various industries and businesses conducted their operations. This is because although the implementation of social distancing and stringent lockdowns has reduced the rate in which the virus is spread (Caulkins et al., 2020), it has resulted in the decline of economic activities in most firms and industries, which could lead to a global economic crisis and a significant drop in the international stock market (Szczygielski et al., 2021). Many studies have revealed that the COVID-19 pandemic had a significant impact on the economic sector. According to Castka et al. (2020), COVID-19 has a disastrous impact on economic well-being, and the pandemic has a significant negative impact on the financial and economies of all countries (Goodell, 2020). The rapid spread of this virus has triggered economic instability that causes investors to be skeptical in the market, which eventually has resulted in financial pressure in all areas, affecting the financial performance of all corporates (KPMG, 2020). Thus, during these times of economic turbulence, auditing will be required.

The chairman of PricewaterhouseCoopers has warned that auditors would find it 'harder than ever' during the pandemic to perform their job because it would be more difficult to determine whether a company would be able to continue running and whether there are any material misstatements in their accounts (Kinder, 2020). Because most companies are facing stricter restrictions during the increasing spread of COVID-19, this has increased uncertainties. In addition, in the situation where COVID-19 has resulted in significant financial and operational disruption, the increasing pressure may also prompt corporates to commit fraud (Deloitte, 2020). Therefore, auditors must take this accentuated risk into consideration when auditing. However, the regulation implemented because of the COVID-19 pandemic would also mean that auditors will also face the same restrictions. There would be an increase in the difficulty of auditing because auditors too would be forced to conduct the audit process remotely, which, as a result, might have a negative impact on the audit process and audit quality.

As a consequence, questions regarding how the COVID-19 pandemic will affect the auditing profession will arise as auditing becomes more vital in times of increased audit risk and failure.

The pandemic has a significant negative influence on the economy, stock market, and the performance of various corporations, resulting in a decrease in the liquidity, profits, and financial leverage of a company (Khatib & Nour, 2021). This means that investors will place an increased importance on the reliability and transparency of financial statements because economic turmoil may affect investors' confidence in the financial performance of the companies. It is essential that auditing and audit quality are not affected by the changes and distress brought about by the COVID-19 pandemic because a decline in the quality of audit can result in disastrous consequences, as proven in history, such as the Enron scandal and the 2008 global financial crisis that was partly triggered due to bad auditing. This is because a failure to perform audits of high quality may result in a decrease in investor confidence, which could result in a significant negative influence on the economy. Thus, it is important to investigate how the COVID-19 pandemic has affected the auditing profession and ultimately audit quality.

This study investigates the impact of the COVID-19 pandemic on the auditing profession and audit quality in Indonesia. Because the COVID-19 pandemic is a relatively new phenomenon, not much research has been conducted to examine its impact on the audit profession, the audit process, and ultimately the audit quality. Therefore, this study will address the gap in audit quality research in the context of the COVID-19 pandemic, where the research will be conducted through qualitative research that involves conducting interviews with 6 professional auditors in Indonesia. The result has shown that the COVID-19 has an impact on audit fees, audit procedures, audit human capital, and audit staff salaries; however, the result shows that audit quality is still maintained during the pandemic due to the efforts made by the auditors as well as the regulations and standards that have been issued during the pandemic.

This research was carried out in the context of Indonesia because there are limited publications regarding auditing in Indonesia during the COVID-19 pandemic. According to statistics, the pandemic has a devastating impact on the Indonesian economy, causing the country to drop from the upper-middle-income to lower-middle-income status as of July 2021 as well as

reversing the recent progress the country has made on poverty reduction (The World Bank, 2022). In addition, based on the results of an Indonesian survey on organizational threats during the COVID-19 pandemic, the pandemic resulted in a drastic increase in fraud as well as an impact on organizational income (Koerniawati, 2021). This is detrimental, especially in this time of uncertainty, when investors' trust is at an all-time low. Thus, it is important that audit quality in Indonesia is not affected by sudden changes. Therefore, this study will contribute to existing research by providing an insight on the effect of the pandemic on audit quality in Indonesia, and how well the Indonesian public accounting firm has adapted to the changes brought by the pandemic. Thus, the findings in this study would provide researchers and practitioners with a deeper insight into auditing during times of crisis in Indonesia, which can also be used when developing regulations and standards during times of crisis.

2. Literature Review

2.1. Audit Quality

Audit quality has been a topic in accounting and audit research for decades. Many attempts have been made to define audit quality; however, none of the definitions have been recognized or accepted universally, because audit quality is a complex and multi-faceted concept (IAASB, 2011). The most commonly used definitions of audit quality are probably a definition presented by DeAngelo (1981a) that defines audit quality as 'the market-assessed joint probability that a given auditor will detect material misstatements in the client's financial statements and report the material misstatements and the definition by DeFond and Zhang (2013) who believe that higher audit quality is a 'greater assurance of high financial reporting quality'. Thus, it can be concluded that to achieve audit quality, the auditor must detect and report material misstatements to provide assurance that the financial statement of a client is of high quality. According to Francis (2004), audit quality can be conceptualized as a theoretical continuum that ranges from very low to very high audit quality, with audit failure being on the low-quality end of the spectrum. Francis (2004) further explained that audit failure can occur in two situations: (1) when the auditor fails to enforce the generally accepted accounting standard (GAAP failure) and (2) when a modified or qualified audit report is not issued by the auditor during appropriate circumstances (audit report failure). Both situations will result in a potentially misleading financial statement. In addition to not having a definite definition that is universally recognized, there are also no definite proxy to measure audit quality, which has been a concern for theorists for many years (Herrbach, 2001).

There are limited research papers that study the impact of the COVID-19 pandemic on audit quality.

One of the earliest papers that discusses this topic is the paper by Albitar et al. (2020), which has been used as a reference for many studies on the effects of the COVID-19 pandemic on audit quality. Albitar et al. (2020) reviewed the potential theoretical impact of the pandemic on five aspects related to audit quality, including audit fees, going concern assessment, auditor human capital, audit procedures, and audit personnel salaries. This study will also refer to the research by Albitar et al. (2020) as a basis for audit quality measurement, specifically audit procedures, audit fees, audit human capital, and audit personnel salaries, to examine the impact of the COVID-19 pandemic on audit quality in Indonesia.

2.2. Audit Procedures

The Financial Reporting Council (2006) believes that one of the four main drivers of audit quality is the quality of the audit process, and that the audit procedure is the most important part of the audit process. However, the pandemic has resulted in changes in the audit procedure because of the implementation of the remote working scheme or Work From Home policy. Some of the audit procedures that were usually carried out by the auditors may not be applicable during the pandemic, which may affect the quality of the audit evidence. According to the research carried out by Luo and Malsch (2022), the results show that strict regulations implemented have caused auditors to be unable to collect original audit evidence as well as having to resort to other analytical measures to substitute procedures that cannot be carried out properly. Consequently, this has increased the difficulty of the auditing process and an impact on the quality of the evidence obtained.

In addition, the COVID-19 pandemic may have resulted in an increase in fraud and financial statement manipulation, which meant that more analytical procedures would need to be performed as it is cheaper and relatively easier to calculate (Rose et al., 2019). An increase in the analytical procedure would also mean that there would be a decrease in the number of detailed tests being carried out as it is more expensive and time-consuming. However, according to Hazaea et al. (2022), using analytical procedures to verify audit procedures may not be as reliable as the traditional method and audit procedures. This is because the increase in complexity resulting from uncertainties during the pandemic will cause the results from audit procedures that were being performed to substitute traditional methods to be uncertain as well as unreliable.

2.3. Audit Fee

The audit fees received are usually determined by the level of competence required to perform an audit, the level of risk associated, the complexity of the auditing processes, professional considerations, and the fee structure of the individual public accounting firms

(Widyastuti & Julianto, 2021). Research has suggested that audit fees have a significant effect on audit quality (Hartadi, 2012; Kurniasih & Rohman, 2017; Pramaswaradana & Astika, 2017), meaning that the higher the audit fee, the higher the audit quality.

According to Chen et al. (2019), it is challenging for public accounting firms and their clients during times of changing economic conditions because these economic changes affect the liquidity, risk, and performance of a company, which eventually affects the auditing fee. In addition, there is also an increase in fraud risk (Deloitte, 2020) as some companies may be tempted to take advantage of the economic turmoil to make their numbers more favorable in the future (Vincent, 2020). Thus, this gives rise to an increased audit complexity in addition to an increased importance to reliable assurance, which will result in an increase in audit effort, working pressure, and audit hours (Karim & Zijl, 2013).

The findings from the study carried out by Xu et al. (2013) relating to audit fees found that there is an increase in the fee received during a financial crisis due to the increased risk and thus audit effort. However, previous studies have also stated that in times of financial crisis, companies may negotiate a lower audit fee (Krishnan & Zhang, 2014; Chen et al., 2019). This means that during the pandemic, clients may try to negotiate a lower audit fee despite an increase in the complexity of the auditing process, audit hours, and audit effort (Chen et al., 2019). As a result, audit quality might be affected as auditors might be forced to cut down fees to reduce their audit effort to minimize the loss on engagement (Albitar et al., 2020).

2.4. Auditor's Performance

According to the Two Factor Theory of Motivation, needs are categorized into two categories: hygiene factors, which are factors related to the setting of the job, such as salary and working conditions, and motivators, which are factors related to the content of the job, such as recognition by supervisors or advancement in career (Herzberg, 1987). While hygiene factors can prevent job dissatisfaction, motivators can increase it. However, the pandemic has resulted in the need for employees, which also includes auditors, to be affected. In addition, an auditor's performance may also be influenced by changes in the audit process because of the pandemic. As job satisfaction can affect job performance (Sung & Hu, 2021), an increase in job satisfaction can result in an increase in the auditor's ability to detect abnormalities (Truong, 2018), thus increasing the quality of the audit.

The COVID-19 pandemic has resulted in difficult times, and because of the economic crisis, most companies are encouraged to shift to remote working schemes. During the pandemic, many companies began implementing measures to protect their employees and

ensure that they would be able to adapt to these changes as soon as possible while assuring business continuity. However, some businesses have resorted to measures that affect job performance, salary reduction, or employee lay-offs (Deloitte, 2020). The efficiency wages theory suggests that a higher wage may improve the productivity of auditors as it motivates greater effort or even attracts auditors of a higher quality (Hoopes et al., 2018). This would mean that if auditor's salaries were affected in times of an increase in workload and responsibility, it may result in lower audit quality due to lower job satisfaction and motivation.

The Financial Reporting Council (2006) also believes that one of the four main drivers of audit quality is the skill and personal qualities of the audit partners and staff, which also includes the training given to audit personnel. Previous studies have also stated that investment in human capital can improve audit quality (Aldhizer et al., 1995; Chen et al., 2008). However, due to the COVID-19 pandemic, most audit firms have been forced to cancel all training sessions, workshops, and professional development programs in response to social distancing regulations. This may affect the effectiveness and efficiency of an auditor, which in the end may decrease audit quality. In addition, there is a possibility that the efficiency and effectiveness of an audit may be affected by a decrease in auditors due to contracting the virus, which may also affect the quality of the audit.

3. Methodology

In this research, interviews, or specifically semi-structured interviews, are perceived as the most suitable method for data collection. Creswell (2019) defines interviews as a direct conversation carried out by a researcher with a participant that conveys information to the interviewer. The purpose of an interview is not to obtain answers to questions, test hypotheses, or evaluate (Patton, 1990); instead, the objective is to understand the lived experience of other people and the meaning they make of it (Seidman, 2006). Interviews are the most appropriate method of data collection to obtain the data needed for this study because most of the existing research and literature regarding the impact of COVID-19 on audit quality adopt a literature review or quantitative method of research, and there seems to be little to no papers that obtain their data first-hand from the professional auditors themselves. By conducting an interview, we would be able to obtain more insight into what the interviewee sees as relevant and important, and as a result, the data collected would be richer and more insightful (Bryman & Bell, 2011). The research factors are selected after reviewing and examining relevant literature regarding audit quality, in particular, the research paper by Albitar et al. (2021). Specifically, this research evaluates the impact of the COVID-19 pandemic in Indonesia on several factors of audit

quality, namely audit fee, audit procedures, and auditor's performance, which takes audit human capital and auditor's salaries into consideration.

The data that were collected for this research were obtained from the Indonesian market, and the participants in this study were determined by the purposive sampling method along with a snowball sample approach. Purposive sampling can be defined as a non-probability sample that is selected based on the characteristics of a population and the objective of the study. It is used so that the participants who are sampled are those who are relevant to the research questions that are being posed (Byman & Bell, 2011). Thus, the information gathered would be the most appropriate and relevant in accordance with the research study. The respondents that participated in this study included professional auditors of various levels, from both Big 4 and non-Big 4 public accounting firms, who were currently working before and during the COVID-19 pandemic across public accounting firms in Indonesia. Because the research question for this study is to investigate whether the COVID-19 pandemic has a significant impact on audit quality, professional auditors are the ones who are most familiar with how the COVID-19 pandemic changed the way auditing is being conducted and how that changes have transformed the audit process, impacted auditor's working routines, and affected the auditing profession in general, which may ultimately influence the audit result as well as audit quality. In addition, the data are gathered from auditors from both Big 4 and non-Big 4 public accounting firms because the experience of auditors working in Big 4 public accounting firms will, to an extent, differ from those working in non-Big 4 public accounting firms due to the difference in working environment as well as the nature and size of their clients. Thus, by obtaining data from both public accounting firm types, the results obtained can be more generalized. Furthermore, the snowball sampling technique was also used to determine the sample participants for this study. According to Creswell (2012), snowball sampling refers to a type of purposive sampling that often starts after a study begins and occurs when the researcher asks the participants to recommend other people to be part of the research sample. Due to limited network connection, it would be difficult to gather enough sample participants to conduct this study; therefore, the snowball sampling technique was used in this study to gather enough sample participants that are relevant to the research study.

During the interview process, a question guide was prepared; however, the phrasing and order of the questions asked were flexible, depending on the situation or the direction in which the participants took. In addition, because of the situation and restrictions that were faced during the data collection process, the interviews were conducted online through meeting platforms such as Zoom, where they were recorded and

conducted in accordance with the availability of each interviewee. The interviews were conducted on a one-on-one basis, and they were also recorded, with the permission of the interviewee, to ease the process of data analysis. The interview would also be kept to a maximum of one hour to prevent inefficiency due to fatigue or weariness, and further follow-up interviews were also scheduled with each interviewee when necessary.

Table 1. Sample collection of the study

No.	Current Position	Accounting Firm Type	Years of Experience
R1	Assistant Manager	Non-Big 4	8
R2	Senior Manager	Big 4	20
R3	Senior Associate Auditor	Big 4	4
R4	Manager	Non-Big 4	12
R5	Senior Associate Auditor	Big 4	3
R6	Supervisor	Non-Big 4	6

4. Results and Discussion

4.1. Audit Procedures

The result of this study shows that there are indeed changes to the auditing procedures that were carried out by the auditors during the pandemic, which agrees with the research carried out by Luo and Malsch (2022). When the COVID-19 pandemic hit, especially when the PPKN regulation was implemented by the government, visits to clients were made impossible. Instead, all the auditing procedures that should have been carried out in these few weeks at the client's company were completed virtually. Because of remote working, there have been procedures that cannot be performed, such as sampling and vouching, inventory observation, asset observation, interviews with employees from the client's company, and many others. Thus, the auditors were forced to rely on alternative procedures such as doing inventory counts through online communication devices or videos provided by the clients to perform the stock name virtually, which is similar to the results that were carried out with Kaka (2021).

As stated in the section above, the Indonesian Institute of Certified Public Accountants issued a technical newsflash in October 2020 that provides a consideration of alternative procedures that can be carried out during the counting and observation of inventories that can be carried out during the pandemic. In addition, the respondents also stated that they had to rely on soft copies of the documents sent by their clients to perform vouching. However, the results show that problems and challenges have arisen due to changes in the auditing process. Some of the

respondents expressed that these methods may not be reliable as there is a risk that clients manipulate the documents and videos sent to the auditors, which agrees with the statement made by KPMG (2020) who stated that the copied documents sent by mail are less reliable than the use of original forms or documents, which would thus affect the reliability and sufficiency of the audit quality.

In addition, most of the participants also stated that they faced difficulties when obtaining documents from clients as they were also working from home, thus resulting in some delay when receiving the documents. Some of the respondents have also stated that they have received complaints from their client's employees due to the number of documents that were requested, and one of the participants stated that some of their clients outright refused to scan their documents for them.

Thus, in an effort to minimize the impact resulting from this problem, the respondents explained that they try to schedule a day or two to personally visit their client's workplace under strict health protocols, even during social distancing, to conduct an inquiry with their client's management and to verify the authenticity of the documents and the existence as well as the rights assertion of their assets and inventory. As a result, the respondents stated that they were able to obtain sufficient and reliable audit evidence during the COVID-19 pandemic.

4.2. Audit Fee

As stated above, audit fees are usually determined by the level of competence, level of risk associated, complexity of the auditing processes, professional considerations, and fee structure of the individual public accounting firms (Widyastuti & Julianto, 2021). The findings show mixed responses regarding the complexity of audits. Half of the respondents agreed that there is an increase in the complexity of auditing due to the uncertainties brought by the pandemic while working remotely, which agrees with Khatib and Nur's (2021) statement claiming that the COVID-19 pandemic has affected the performance, governance, liquidity, profits, and financial leverage of all companies. However, others have asserted that there was no significant difference in audit complexity due to various relaxations and policies issued by the government to encourage national economic recovery (OJK, 2020B), such as the relaxation of reporting deadlines from March 30 to Mei 31 in 2020 (OJK, 2020A).

The findings also showed that most of the respondents agreed that audit fees were indeed impacted during the pandemic. Findings show that is due to the decrease in revenue and profit earned by most companies, thus leading to their clients trying to cut down costs as well. This result agrees with those obtained by Chen et al. (2019), stating that in times of

financial crisis, companies may negotiate a lower audit fee. However, one of the respondents stated otherwise, saying that the audit fee continued to increase during the pandemic due to a positive financial performance as well as continued growth. This is because the respondent is an auditor in the financial service sector. This makes sense because during the pandemic, the stability of the financial services sector in Indonesia was in a good condition with the intermediation of the financial services sector showing a positive performance and their risk profile still under control, even though the COVID-19 pandemic affected the economies of many countries (OJK, 2020A). This is because various stimulus policies have been issued by the OJK to maintain the stability of the financial services sector as well as to place the financial services industry as a catalyst in moving the wheels of the economy (OJK, 2020B). The policies that have been issued include the restructuring of bank credit and financing from finance companies, the delaying of Basel III implementation, and the relaxation in the fulfillment of liquidity indicators and capital indicators, which have proven to have helped financial service institutions and businesses to remain profitable as well as to continue their business activities in the midst of a pandemic.

Furthermore, the results also stated that there was indeed pressure from clients to lower the audit fee, which agrees with Krishnan and Zhang's (2014) study, which shows that companies are likely to negotiate lower audit fees during times of crisis. The respondents stated that it was more a request from their clients rather than a pressure as they experienced a decrease in financial performance during the pandemic. This means that the results of this study agree with the statement made by Chen et al. (2019), who stated that clients may request a decrease in audit fee even if there is an increase in audit complexity and audit effort, which may result in an impairment to auditor's independence (DeAngelo, 1981b). However, the results disprove this assertion as most of the respondents, except for one, claimed that it does not affect their independence and objectivity. The respondent who disagreed confessed that this practice, there has been an impact on the independence of their manager, which has resulted in the audit process not being carried out properly. This result agrees with the prediction made by Albitar et al. (2020), who stated that auditors may reduce their efforts during the auditing process to minimize the loss of engagement when there is a decrease in audit fees during the pandemic.

4.3. Auditor's Performance

The results of this study have shown that the COVID-19 pandemic has indeed had some influence on the performance of auditors. At the start of the pandemic, most people would find working from home

to be exciting because they would be able to save on transportation costs as well as be able to spend time with their families, especially those who have children (Agusti, 2021), which was also one of the advantages described by the respondents in this study.

The results from the interviews show that most of the respondents believed that there were no changes in the effectiveness of their work and performance. They stated that the auditors in their teams were still very motivated and responsible despite remote working and that they are still performing as they should during remote working. Some also stated that due to the flexible working hours, they ended up working longer hours. This finding, however, contradicts the research from Harvard Business Review in 2020, which stated that remote working will result in a decrease in their motivation, especially if they were given no choice but to work from home or in the office. The result of this study also shows that their efficiency and performance can be maintained even during the pandemic due to constant monitoring through virtual meetings, holding a meeting every morning to discuss each individual's progress as well as making a to-do list. However, the findings also pointed out a few challenges that have appeared due to remote working, including miscommunication between auditors as well as distractions that have resulted in them taking a longer time to complete tasks.

The results of this study also indicated that there were no significant decreases in the salaries received or in the job security of the auditors. Most of the respondents stated that during the pandemic, there have been no significant changes to the salaries and bonuses that they have received, which contradicts the prediction made by Albitar et al. (2020), who expects that audit personnel salaries will be affected. This is because although the COVID-19 pandemic resulted in a decrease in the financial performance of most companies, the audit industry was still able to run smoothly because audit services were still needed during this period. To be more precise, auditing is more important than ever due to the uncertainties brought about by the pandemic. Thus, it can be said that the salaries received by auditors generally do not decrease, and those who have their salaries lowered are probably due to the adjustments to the impact of COVID-19, which has resulted in a decrease in the audit fee. Furthermore, the results of this study also indicated that there was no threat to the job security of auditors, as the findings show that there were no cases of layoffs in public accounting firms during the pandemic.

Deloitte (2020) has stated that the COVID-19 pandemic has caused the cancelation of all types of training, workshops, and other professional development programs for auditors of all levels, which may result in a reduced efficiency and ability of auditors, which may have an impact on audit quality. However, the results from the interviews have indicated

that the personal development programs in public accounting firms are still conducted even during the pandemic, the only difference is that they were conducted online, which refutes the statement made by Deloitte (2020). This meant that personal development programs in public accounting firms were generally not affected during the pandemic in Indonesia and auditors of all levels were still able to receive training virtually. This was especially important for junior auditors who just started working during the COVID-19 pandemic because they generally have little to no knowledge and experience in auditing. These trainings and personal development programs will help them get a general picture on what they should do during the auditing process.

Audit quality is often related to the ability of auditors to detect any material misstatements in financial statements as well as their willingness to issue an appropriate audit opinion based on the audit findings that they have obtained (Turley & Willekens, 2008). As stated above, audit quality is very important, and this is particularly true during the COVID-19 pandemic. In this paper, we examined the impact of the COVID-19 pandemic on three measurements of audit quality, namely audit procedures, audit fees, and auditor performance, using interviews with six external auditors in Indonesia as the method of data collection. The findings show that the COVID-19 pandemic indeed influences the three various indicators relating to audit quality.

5. Conclusion

Our investigations revealed that there is an average decrease in audit fees, but this does not mean that there was a significant downward trend in all the audit fees, because most companies have been experiencing a loss that has resulted in clients requesting a lower audit fee to cut down expenses. In addition, the findings have also shown that audit procedures are also impacted because of the COVID-19 pandemic due to remote working as this has caused auditors to be unable to conduct some audit procedures properly, which may affect the quality of audit evidence gathered. Similarly, the performance of auditors was also affected during the pandemic as remote working resulted in factors such as laziness, distractions, and miscommunication to appear; however, its effect was minimal due to rules and regulations that were set by each public accounting firm.

To summarize, although it is true that this study has suggested that the COVID-19 pandemic has resulted in some impacts and influence on the three indicators of audit quality in this study, the findings indicated that it is not only if the resulting audit quality was also influenced. However, this result contradicts what is expected and predicted by researchers and experts. The COVID-19 pandemic will have a significant influence on several elements of audit quality, namely audit

procedures, audit fees, audit human capital, and auditor's personnel salaries. The results of this study indicate that although these elements of audit quality were indeed influenced by the changes to the auditing industry and profession due to the COVID-19 pandemic, the Indonesian public accounting firms and auditors were able to minimize these impacts to ensure that their resulting audit quality was not significantly affected. This is because although the COVID-19 pandemic has resulted in various challenges faced by auditors during the auditing process, the research participants have expressed that efforts have been made to maintain the quality of audit through compliance with new and existing auditing guidelines and standards as well as rules and regulations implemented by their respective public accounting firms.

The results of this study contribute to existing literature by providing empirical evidence on the effects of the COVID-19 pandemic on the quality of audits in Indonesia through a qualitative interview method that provides a deeper insight, which may be useful for academic researchers and the audit community in general. In addition, the results of this study may also be useful to provide an understanding of how uncertainties in the economy have changed and impacted the auditing profession, which may be relevant for future events.

6. Limitations and Further Study

The approach used to carry out this research is the phenomenological approach to qualitative research that uses interviews to collect data for this research. As a result, one of the limitations of this research is that because the study adopts a qualitative research approach, some bias and subjectivity may be present in the research results. This is because there may be possibilities that the interviewer is unconsciously leading the respondents to answer in a certain way during the data collection process even after efforts and preparations were made to be as objective as possible. The measure that was taken to reduce this limitation is to collect data from multiple respondents to increase the validity of the result, which can help reduce bias and subjectivity in the results obtained to a certain extent.

In addition, another limitation is the sample size. Due to the limitation in the author's network connection, the respondents who participated in this study did not include auditors from the partner level, and as a result, the research results may lack some insights and information that can only be provided by auditors from the partner level regarding the factors that may impact the overall auditing quality during the COVID-19 pandemic in Indonesia.

Furthermore, one of the most important limitations of this study is geographical representation. The research is carried out only in Indonesia and specific respondent groups. In particular, this study obtains data

from auditors who are based in Jakarta. Therefore, future research and studies may expand the scope of research on audit quality, for instance, examining the impact of the COVID-19 pandemic on audit quality in Southeast Asia.

This research has also suggested several opportunities for future research. As stated above, audit quality does not have a definite definition that is universally recognized, nor does there exist a definite proxy to measure audit quality. Thus, future research may use different indicators of audit quality to measure the impact of COVID-19 on audit quality. There are many indicators related to audit quality besides those used in this paper, so it will be interesting to see the impact of this pandemic on different indicators of audit quality. In addition, another future research suggestion is to compare the impact of the COVID-19 pandemic on audit quality in different countries. This is because the regulations and restrictions that were imposed by the government differ between countries, so it is noteworthy to observe and analyze how the difference in the restrictions placed as well as the economies of different countries during the pandemic affected audit quality. Furthermore, researchers can also examine the auditing profession and audit quality post-pandemic and compare the changes in auditing before and after the pandemic. Now that the world is slowly starting to recover from the impact resulting from the COVID-19 pandemic, it will be interesting to compare the changes in the auditing profession before, during, and after the pandemic.

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