

## THE SIGNIFICANCE OF MANAGEMENT CULTURE ON INVESTIGATIVE AUDIT QUALITY

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**Abstract:** This research aims to identify and analyze the influence of integrity and professionalism on the quality of investigative audits. This research is based on several phenomena related to the quality of investigative audits and the reputation of the BPK and previous theories and research to prove the hypotheses. This study uses descriptive and causal explanatory methods by conducting hypothesis testing. This research focuses on the effect of integrity and professionalism on the quality of investigative audits. The population specified in this study is 94 working units with a total of 267 investigators. This survey gathered information using structured interviews and questionnaires. The analysis techniques employed to analyze the data are descriptive statistics and inferential statistics. The research hypotheses are tested using structural equation modeling (SEM). The obtained hypothetical test results by testing the significance of coefficient pathways in structural models show that the integrity and professionalism of auditors can affect investigative audit quality. The integrity and professionalism of auditors have a positive influence on the BPK. The quality of investigative audits has a positive influence on the reputation of the BPK. The integrity and professionalism of auditors positively influence reputation through the quality of investigative audits.

**Keywords:** integrity, professionalism, investigative audit quality, Management Culture

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### Introduction

The importance of social networks for doing business can foster corruption in certain areas (Chen et al., 2020). The rapid development of technology globally has a profound effect on business processes in various fields. Business processes are closely related to the purpose of obtaining profits and financial reporting processes. A quality audit is required to ensure that all processes run according to regulations. The results that although the financial reports of the Indonesian and Malaysian governments provide such disclosure. In general, the level of disclosure in both countries is low (Sukmadilaga et al., 2015). It is necessary to improve the quality

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of the investigative audits conducted by the Audit Board of Indonesia (BPK) as well as its reputation for encouraging corruption eradication efforts in Indonesia. One of the factors that can support such efforts is to encourage auditors' integrity and professionalism. However, improving integrity and professionalism is not an easy task. The BPK's experience in terms of the disruption of the implementation and enforcement of the audit code of conduct shows that the quality of investigative audits and the reputation of the BPK still require significant improvement. Some cases have aroused public concern and called the quality of audits into question, and threatened the reputation of the BPK. In issuing a Certificate of Settlement to obligor Sjamsul Nursalim, it is contrary to the audit results from the Audit Board of Indonesia (BPK). An investigative audit found allegations of state losses.

Such cases show that the BPK still needs to improve its investigative audits and maintain their reputation (Akbar et al., 2016). In the context of an investigative audit, the audit quality should be accountable before the court. In Taiwan, this concept states that a quality audit means that the audit report can withstand court challenges (Lee et al., 2016). Accountability for the evidence presented in investigative audit results is crucial because it is used as legal evidence to declare state financial losses. However, in the United States of America, the quality of an audit is not perceived through the report alone because it is obtained through a complex concept, and six dimensions of analysis are required to understand the quality of the audit (Cho et al., 2020). Based on the study in US Firms, the quality of audits can be understood through four dimensions of measurement, namely the input quality level dimension, the process quality level dimension, the outcome quality level dimension and the context quality level dimension (Viel et al., 2019; Nguyen et al., 2020; Harris and Williams, 2020).

From the perspective of improving the BPK's reputation in Indonesia as an audit institution that performs investigative audits, the BPK's reputation depends on the evidence written in its audit reports (Bilal et al., 2018) and the expert information provided by the BPK in the trial of a case. The BPK has stakeholders in investigative examinations, such as investigators, public prosecutors and judges, who rely on the reputation of the BPK to be able to disclose the value of losses resulting from corruption, which states that the BPK is an institution that is constitutionally authorized to declare state losses resulting from corruption.

Using a sample from 22 countries that adopted IFRS, Halabi (Halabi et al., 2019) found that the reputation is built gradually and through performance in audit quality, audit credibility, and the application of professional standards. Therefore, to earn a good reputation and maintain it at a level at which the public and stakeholders (Mao et al., 2020) can recognize the BPK as a credible audit institution. The BPK requires positive behavior from its auditors to uphold its values, such as integrity and professionalism. The reputation is earned by auditors'

actions, who maintain their profession's reputation and work based on their responsibilities to stakeholders (Harris and Williams, 2020).

All BPK auditors must implement integrity and professionalism as part of BPK's values. The relationship between integrity and professionalism and the quality of audits will be the main topic of this paper while noting that insufficient research has been carried out about audit quality, especially in investigative audits. Therefore, this paper will analyze the relationship between the implementation of integrity and professionalism of BPK auditors on the quality of investigative audits. Based on the background described, this paper will discuss two main questions as follows:

- How much does integrity affect the quality of investigative audits?
- How much does professionalism affect the quality of investigative audits?

## Literature Review

### *Integrity Variable*

Integrity refers to the auditor's moral character in carrying out audits within the boundaries of what is considered right and honest. The common characteristics include honesty, fairness, and compliance with rules and regulations. Integrity is also described in terms of quality or personal and organizational characteristics and behavior. Furthermore, integrity can be seen as the organizational culture applicable to individuals and organizations (Arens et al., 2017).

A person with integrity has values and goals manifested as commitment. Such an individual develops rationality and open-mindedness to review whether their actions have been appropriately completed from a broader perspective. An individual's commitment to doing the right thing requires personal qualities, including perseverance and courage. Moral values, motives, commitments, qualities, and achievements must be consistent and aligned.

Previous studies have suggested various measurements of the integrity variable (Baxter et al., 2018). This study applies the following dimensions and indicators of integrity:

- Moral values include being honest in daily activities, telling the truth, and implementing the value of justice.
- Commitment consists of actions that reflect harmony between words and demeanor, seriousness in each audit assignment, and willingness to finish the assignments.
- Quality is reflected in an open-minded personality, ability to adapt to the environment, and courage to fight for the truth.

### *Professionalism Variable*

The previous literature has suggested various terms for it. Professionalism is associated with a professional individual's behavior, characteristics, and features (Heyrani et al., 2016; Ocak et al., 2020). In terms of the accounting profession, competency, independence and integrity, they are considered the central

characteristics (Mulyani et al., 2016). Accounting professionals' actions and behavior are governed through a set of standards and guidelines set out by professional accounting associations (Ocak et al., 2020). Another perspective on the concept of professionalism stated that professionalism constitutes respect for the law and therefore involves a reference to commercial law as guidance for good behavior (Seckler et al., 2017). Professionalism also encourages the prerequisites of law for personal commitment.

The auditor performs set out as professional conduct, characteristics such as objectivity, courtesy, and integrity, forming particular auditors' traits when conducting an audit (Cho et al., 2020). The concept of professionalism is described as an individual professional judgment preference and professional self-regulation preservation (Donelson et al., 2020). Following the explanation of professionalism from the preceding literature, it can be noted that professionalism is a person's conduct toward his or her profession based on the values of honesty, objectivity, and sustainable development of competencies and is subject to the prevailing professional code of conduct and regulations. An auditor must adhere to high honesty, integrity, work ethic, perseverance, loyalty and commitment (Seckler et al., 2017; Eshleman and Guo, 2020).

Based on the above discussion, this study proposes to employ the following dimensions and indicators to measure the professionalism variable:

-Dedication to the profession is cascaded into several indicators: the total care is taken in the investigative audit, direct involvement in the investigative audit work, and persistence in the investigative auditing profession.

-Social obligation—this can be measured using the usefulness of the investigative audit report to stakeholders, the investigative audit report's resilience to challenges at the trial, and the investigative audit report's independence from external parties' pressure.

-Autonomy demands—autonomy in determining an investigative audit's findings and autonomy of speech against irregularities constructed by the law enforcement authorities are considered autonomy demand indicators.

-Belief in self-regulation—this can be indicated by applying investigative audit methods and procedures set out in standards or guidelines and the exercise of quality control and quality assurance during the investigative audit.

-Relationship with fellow professionals—this can be determined through indicators such as becoming a member of the association of anti-fraud professionals or forensic auditors and cooperating with fellow members of the profession.

#### ***The Quality of Investigative Audits Variable***

Although there is a vast body of literature relating to audit quality, there is no single generally accepted definition or audit quality measure. The audit quality literature frequently cited the definition of audit quality as the likelihood that an auditor will identify material misstatements, disclose misstatements, breaches, or omissions in financial statements, and further report the misrepresentation

(Eshleman and Guo, 2020). Accounting and auditing standards' harmonization is beneficial for providing relevant and credible accounting information to users and the market (Haapamäki and Sihvonen, 2019). According to the US's Government Accountability Office (GAO, 2019), audit quality is described as audit procedure measurement that is performed "in line with generally accepted auditing standards (GAAS) to deliver reasonable assurance that the audited financial statements and related disclosures are (1) presented in line with generally accepted accounting principles and (2) not materiality misstated whether due to errors or fraud". Therefore, substantial deviance from the audit standards is supposed to demonstrate low audit quality. An alternative view of audit quality that approximates audit quality can be reflected as either meeting or not meeting the minimum legal and professional requirements (Harris and Williams, 2020).

Based on the literature review above, it is notable that audit quality is the level of quality of audit results determined by the absence of material procedure/presentation errors, the achievement of the audit's purpose through the methodology or guidelines, legal accountability in the court, and compliance with the prevailing code of conduct and regulations.

In assessing audit quality, researchers generally believe that various indicators are associated with audit quality. The Financial Reporting Council (FRC, 2016) stated that to promote higher-quality audits, it has published the guideline "The Audit Quality Framework", including five audit quality dimensions: the firm's internal values, the auditor partner and staff's skills and personal qualities, the audit process's effectiveness, the audit reporting's reliability and usefulness, and factors beyond auditors' control that affecting the audit quality. This argument is consistent with the suggestion that the basic framework for understanding audit quality is divided into six dimensions of the analysis unit stage, ranging from understanding the audit input and audit process to understanding the audit outcome. The elements of the six dimensions of audit quality are as follows: audit inputs, audit processes, accounting firms, the audit industry and audit markets, institutions, and the economic consequences of audit outcomes (Cipriano et al., 2017; Kouaib and Almulhim, 2019; Xiong et al., 2020; Liu and Sun, 2019). It is argued that measurements can be applied in several dimensions and to the leading indicators of audit quality, which can be divided into four dimensions: inputs, process, outcomes and context.

Following the indicators mentioned above, the measurement of the quality of investigative audits can be summarized as follows:

-Auditor competency—this is represented by a certificate of expertise in the investigative field, adequate capability in investigative audits, and sufficient experience in conducting investigative audits.

-The investigative audit performance process can be described as understanding audit risk, following the accepted/agreed standards, and infrastructure support in performing investigative audits.

-Reporting the results of investigative audits can be characterized as disclosing irregularities, parties related to wrongdoing, and the impact of irregularities.

#### ***Hypothesis Development***

Further, it is argued that a hypothesis is a relationship between two or more variables that are logically conjectured and expressed in the form of a testable statement (Sekaran and Bougie, 2016). Based on this argument, it can be noted that a hypothesis is a reasonably presumed relationship between two or more variables expressed in the form of a proposition and that it can be empirically tested.

-Hypothesis 1: Integrity influences the quality of investigative audits

The quality of auditors and characteristics such as integrity plays an essential role in assessing audit quality. They argued that the quality of audits is significantly influenced by auditors' working experience, integrity, skill, and commitment to the organization. The study results suggested that integrity has a positive and significant correlation with audit quality (Kouaib and Almulhim, 2019; FRC, 2016). Further, the study supported the view that integrity is influenced by audit quality. Their research found that the variables of integrity, objectivity, and the auditor's professionalism have a considerable impact and can be applied to define the acceptable quality of audits (Iqbal et al., 2019). The results of their study showed the importance of honesty and faithfulness in building an auditor's character. Such a moral character is expected to support a high-quality audit when auditors perform their tasks (GAO, 2019). These discussions lead to the hypothesis that integrity has a positive influence on the quality of investigative audits.

-Hypothesis 2: Professionalism influences the quality of investigative audits.

Audit quality has been investigated from a variety of perspectives in the literature. Prior research in the last decade has evidenced that the outcome and the validity of the audit opinion can be impeded by reducing care and skepticism in auditing (Aghazadeh and Hoang, 2020). The gap between performance standards and auditors' responsibilities affects professionalism at work (Masoud, 2017; Hunt et al., 2020). The profession significantly influences the existence and justification of auditing. Therefore, a high level of professionalism must be well maintained as a central component of auditing (Fung et al., 2017). Other results of previous studies have suggested that audit quality is positively associated with auditors' skill, client awareness, professionalism, understanding of client systems and internal control. They observed a positive correlation between confidence in the profession and the auditor's judgment of materiality value (Wang et al., 2017). They indicate that the more professional auditors are, the more accurate they are in determining the level of audit materiality (Hux, 2017). Based on the above discussion, this study summarizes the notion that there is a positive relationship between professionalism and audits quality (GAO, 2019). The more professional an auditor is, the better the quality of the investigative audit is.

The methods applied in this study are descriptive and causal-explanatory methods for conducting hypothesis testing. The study of Sekaran and Bougie (2016)

described the descriptive method as a research method to measure and illustrate interest variables in certain circumstances—causal–explanatory research (Cooper and Schindler, 2016). The research process aims to identify a specific variable (one or more) that can describe a particular output variable (one or more variables).

Based on the study period, this study represents the type of cross-sectional studies performed over a specific period, using data collected only once for several days, weeks, or months, to address the research questions (Sekaran and Bougie, 2016). Thus, by examining the underlying cause of the phenomenon in the hypotheses presented in this study, expressly, the phenomenon related to the quality of investigative audit reports carried out by the BPK, actual results can be provided. Because the measurement process used to collect information is structured interviews, this study can be identified as survey research. Interview questions were carefully selected by systematic arrangement and addressed to each respondent (Cooper and Schindler, 2016). The survey was conducted using instruments in the form of questionnaires.

In this research, the target population is investigators in the Republic of Indonesia Police (Polri), the Attorney General of the Republic of Indonesia (Kejagung), and the Corruption Eradication Commission (KPK), who have extensive experience of working with the BPK to investigate cases through investigative audits. The information gathered in this study consists of primary and secondary data. The sampling technique used purposive sampling method. The research was conducted in 2020, with a total sample of 267 respondents. The primary data are data (information) on different variables that focus on research objectives acquired first hand by the researcher (Sekaran and Bougie, 2016). The questionnaire used differential semantic scale data measured on an attitude scale following the semantic approach (Backer and Saisana, 2018). The primary data relating to this study are data or information gathered by the researcher in the form of a list of questions (questionnaires), which are then filled in/answered by the respondents to obtain facts and information. The data analysis method in the study utilizes quantitative concepts. Quantitative research involves conducting data analysis after all the data have been collected from both respondents and other secondary data sources (Deb et al., 2019; Kamarudin et al., 2020). In this study, the hypotheses were tested using structural equation modeling (SEM). The reasons for using SEM methods in this study are as follows:

- The research has been conducted to verify or test the theory based on information obtained from the research.
- The SEM method is suitable for illustrating the correlation between different variables as a unit. The SEM method is in contrast to both gradual and piecemeal regression (Malhotra et al., 2014).
- The SEM method allows researchers to characterize interactions and non-recursive paths (Malhotra et al., 2014), can assess measurement errors for the variables or constructs observed.

-A detailed analysis of both the independent and connected variables can be performed immediately (Hair et al., 2014).

## Results and Discussion

### *Descriptive Statistics Analysis*

This study's variables are integrity and professionalism as the X variables and investigative audit quality as the Y variable. After surveying with 267 investigators from law enforcement agencies all over Indonesia, the average scores and classification with descriptive methodological analysis are presented for each variable in Table 1.

No	Variable	$\Sigma$ Score	Mean	Classification
1.	Integrity	11.547	4.81	Very Good
2.	Professionalism	15.323	4.78	Very Good
3.	Quality of Investigative Audits	11.586	4.82	Very Good
	<b>Total</b>	<b>38.456</b>	<b>4.80</b>	<b>Very Good</b>

**Table 1. Research Variable Score Analysis**

Source: Data processing results (2020)

According to table 1, the results of the study that professionalism has the highest score of 15.32. All the variables' scores have a "perfect" classification. Thus, the combination of all the variables can be classified as very good, with an overall score of 38.456 (mean 4.80) (Hussain et al., 2020).

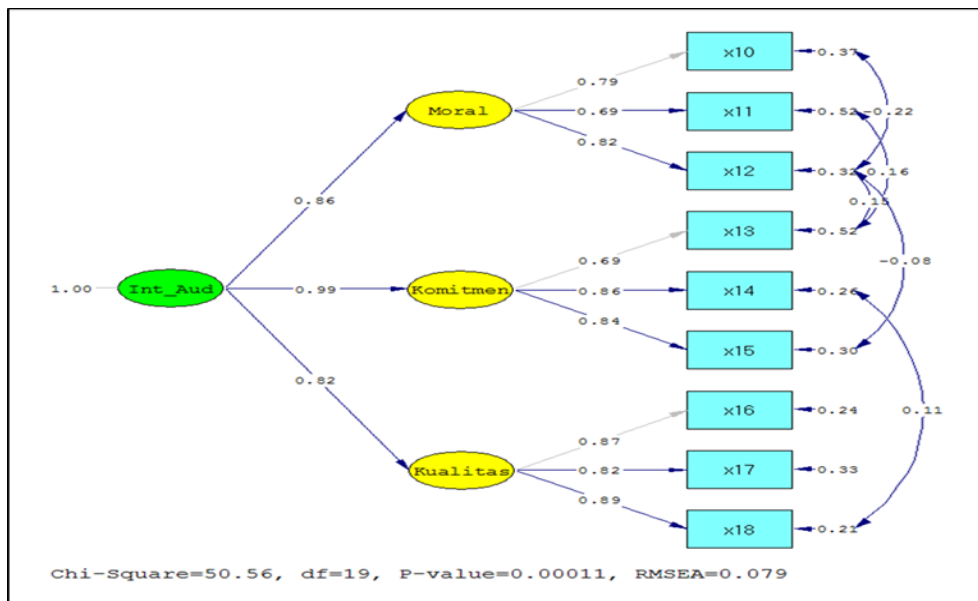
### *Confirmatory Factor Analysis (CFA)*

Confirmatory factor analysis (CFA) is used to conduct model conformity testing to determine the un-dimensionality of the indicators that define a formed variable. The CFA of each variable is described below.

-Integrity Variable ( $X_1$ )

The integrity variable ( $X_1$ ) is measured in three dimensions of nine indicators. The result of CFA using a second-order model of the integrity variable is shown in Figure below.





**Figure 1: Confirmatory Factor Analysis (CFA) test of the Integrity Variable (Standardized)**

Source: Data processing results (2020)

According to Figure 1, all the indicators have a loading value of the standardized factor that is more than 0.5, so each indicator is valid for measuring the integrity variable. The value of  $RMSEA = 0.079 < 0.08$ .

In Validity and Reliability Test Results of the Integrity Variable, the dimensions, moral, commitment and quality, have a loading value above 0.5. The dimensions are valid as a variable measurement. In addition, the Construct Reliability (CR) value is  $0.92 > 0.7$  and the Variance Extracted (VE) value is  $0.80 > 0.5$ , so all the dimensions are reliable and consistent in measuring the integrity variable.

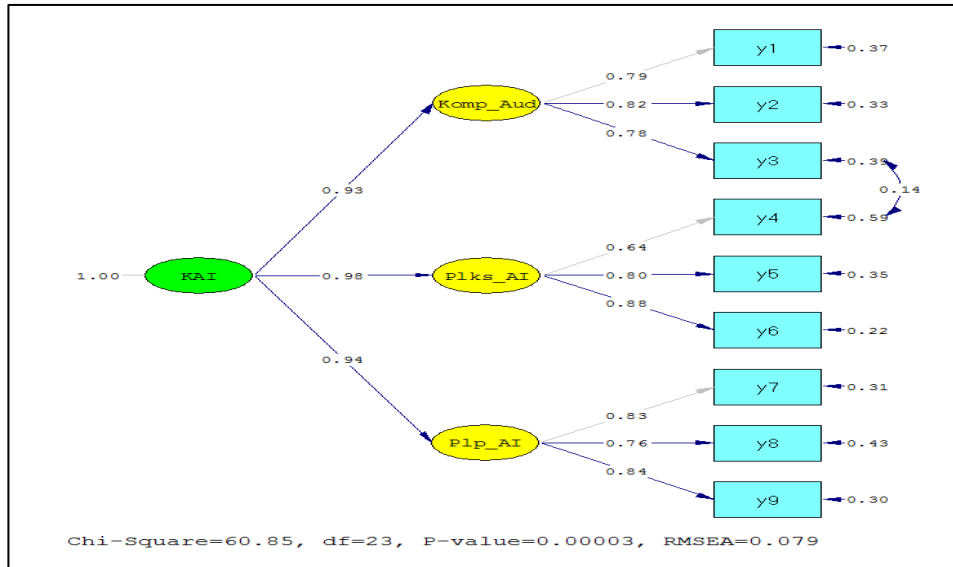
-Professionalism Variable ( $X_2$ )

The professionalism variable ( $X_2$ ) is measured in five dimensions of twelve indicators. Confirmatory factor analysis (CFA) of Professionalism Variable all the indicators have a loading value of the standardized factor that is higher than 0.5, so each indicator is valid for measuring the professionalism variable. The value of  $RMSEA = 0.059 < 0.08$ .

Validity and Reliability Test Results of the dimensions are dedication to the profession, social contract, autonomy, buoyancy in professional regulation and peer relationship, and they have a loading value above 0.5. The dimensions are valid as a variable measurement. The CR value is  $0.972 > 0.7$ , and the VE value is  $0.86 >$

0.5, so all the dimensions are reliable and consistent in measuring the professionalism variable.

-Investigative Audit Quality (Y)



**Figure 2. Confirmatory Factor Analysis (CFA) test of the Investigative Audit Quality Variable (Standardized)**

Source: Data processing results (2020)

Investigative audit quality (Y) is measured in three dimensions: auditor competence, investigative audit execution and investigative audit reporting. The result of CFA uses the second-order model of the investigative audit quality variable. Based on the CFA results in Figure 2, all the indicators have a loading value of more than 0.5 for the standardized factor, so each indicator is valid for measuring the investigative audit quality variable. The value of RMSEA = 0.079 < 0.08.

In Validity and Reliability Test, all of the dimensions have a loading value above 0.5. Thus, the dimensions are valid as a variable measurement. Also, the CR value is 0.97 > 0.7, and the VE value is 0.90 > 0.5, so all the dimensions are reliable and consistent in measuring the investigative audit quality variable.

-Test Results of the Full Structural Model

The estimated structural model for the relationships between the latent variables and the path coefficient is presented in Table 2.

**Table 2. Path Coefficient Estimation Results and Statistical Tests**

Substructure	Relationship	Path	T-value	R-square
First	X <sub>1</sub> → Y	0.31	6.29	0.86
	X <sub>2</sub> → Y	0.34	5.74	

Source: Data processing results (2020)

Table 2 indicates that, in the first substructure, the integrity and professionalism variables (X) exert an effect of 0.86 on the quality of investigative audits (Y). The remaining 0.14 is affected by other control variables.

**Hypothesis Testing**

The t-test statistics tested the hypotheses, indicating that H<sub>0</sub> is rejected if  $t_{value} > 1.96$  or  $-t_{value} < -1.96$  for  $\alpha = 0.05$  in the 95% confidence interval.

-Hypothesis 1: Integrity influences investigative audit quality

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H<sub>0</sub> :  $\gamma_{11} = 0$  Integrity does not influence investigative audit quality

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H<sub>1</sub>:  $\gamma_{11} \neq 0$  Integrity has a positive influence on investigative audit quality.

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Lisrel Result  $t_{value} = 6.29$ ; therefore, **H<sub>0</sub> is rejected**

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This result provides significant empirical evidence that integrity has a positive effect on investigative audit quality. A higher degree of integrity will produce a better-quality investigative audit. Therefore, this result is consistent with prior studies.

-Hypothesis 2: Professionalism influences investigative audit quality

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H<sub>0</sub> :  $\gamma_{12} = 0$  Professionalism does not influence investigative audit quality

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H<sub>1</sub>:  $\gamma_{12} \neq 0$  Professionalism has a positive influence on investigative audit quality

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Lisrel Result  $t_{value} = 5.74$ ; therefore, **H<sub>0</sub> is rejected**

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This result provides important empirical evidence that professionalism has a positive influence on investigative audit quality. A higher degree of professionalism will create a better-quality investigative audit. Therefore, this result is consistent with former studies.

### **Managerial Implication**

#### **-The Influence of Integrity on Investigative Audit Quality**

This study concludes that integrity has a positive effect on the quality of investigative audits. The findings are consistent with previous scholars who have clarified that integrity is one of the variables that influence the quality of investigative audits (Kouaib and Almulhim, 2019; FRC, 2016). It can be understood that increasing the degree of integrity can result in a higher quality of investigative audits. As mentioned in the previous chapter, integrity is represented by three dimensions: morals, commitment and quality. Therefore, improving these three dimensions can achieve a high standard of investigative audit quality.

In terms of the moral dimension, auditors should possess the value of honesty, drive to reveal the truth, and the ability to implement the values of fairness and justice. Auditors must also be consistent, sincere, and keen to complete their duties, as reflected in the commitment dimension. The quality dimension can also be reflected in the appreciation of transparency, the capability to respond to the situation appropriately, and the willingness to stand up for what is right. These attitudes can reflect integrity; thus, the auditor and the audit institution should continually maintain them to better investigative audit quality.

#### **-The Influence of Professionalism on Investigative Audit Quality**

The result of the hypothesis tests empirically shows that professionalism positively impacts the quality of investigative audits. This result is in line with previous scholars who have explained that professionalism is one of the variables affecting the quality of investigative audit (Aghazadeh and Hoang, 2020; Fung et al., 2017; Hux, 2017). It can be interpreted as meaning that auditors and audit institutions have to implement professionalism while conducting audits and that it should be reflected in the five dimensions mentioned earlier.

The five dimensions are dedication, social contract, autonomy, buoyancy and peer relationships. Regarding the first, dedication to the profession, the auditor should have full engagement and dedication to the profession's job and adherence. The second dimension, social contract, means that the auditor must have the ability to improve the outcomes of investigative audits consistently to serve the public needs, have confidence during trials, and be free from any individual interest. For the third dimension, autonomy, the auditor must improve his or her competence in assessing the audit outcomes and disclosing any fraud and related parties. The fourth dimension is buoyancy in professional regulation; the auditor must abide by the regulations in executing audits and continuously examine the quality control and assurance. The last is peer relationships; the auditor needs to participate actively in an anti-fraud professional association and have a strong bond with peers through networking. These actions denote professionalism, which will increase the investigative audit quality when committed regularly.

## Conclusion

The integrity of auditors positively affects the quality of investigative audits. The quality of investigative audits will improve when auditors have more integrity that affects the ethical values of honesty and fairness, open-mindedness, and eagerness to complete the tasks at hand. To achieve high integrity, the auditors must follow the professional requirements and the generally accepted code of ethics. Integrity is one of the factors that affect the quality of an investigative audit.

The professionalism of auditors significantly affects the quality of investigative audits positively. More professional auditors will improve the quality of investigative audits. This effect is attributed to focusing their attention on the audit and the significant role of investigative audit reports when auditors testify as experts in a court of law. A dedicated auditor is an essential indicator of the quality of an investigative audit. Exemplary dedication makes auditors work with passion and responsibility.

The Audit Board of Indonesia (BPK) must support the improvement of auditor quality as a supporting factor for integrity, affecting audit quality. BPK can support by organizing formal and informal education updates for auditors.

The research limitation is that research was conducted only at the BPK in the territory of the Republic of Indonesia. Further research should be carried out more broadly, for instance, for all members of The International Organization of Supreme Audit Institution (INTOSAI).

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## ZNACZENIE KULTURY ZARZĄDZANIA DLA ŚLEDZENIA JAKOŚCI BADANIA

**Streszczenie:** Niniejsze badanie ma na celu identyfikację i analizę wpływu rzetelności i profesjonalizmu na jakość audytów śledczych. Niniejsze badania opierają się na kilku zjawiskach związanych z jakością audytów śledczych i reputacją BPK oraz wcześniejszych

teoriach i badaniach mających na celu potwierdzenie hipotez. W niniejszym badaniu zastosowano opisowe i przyczynowe metody wyjaśniające, przeprowadzając testowanie hipotez. Niniejsze badanie koncentruje się na wpływie uczciwości i profesjonalizmu na jakość audytów śledczych. Populacja określona w tym badaniu to 94 działające jednostki z łącznie 267 badaczami. W badaniu zebrano informacje za pomocą ustrukturyzowanych wywiadów i kwestionariuszy. Techniki analityczne zastosowane do analizy danych to statystyki opisowe i statystyki wnioskowe. Hipotezy badawcze są testowane za pomocą modelowania równań strukturalnych (SEM). Hipotetyczne wyniki testów uzyskane w wyniku badania istotności ścieżek współczynników w modelach strukturalnych pokazują, że uczciwość i profesjonalizm audytorów może wpływać na jakość audytu dochodzeniowego. Uczciwość i profesjonalizm audytorów pozytywnie wpływa na BPK. Jakość audytów śledczych pozytywnie wpływa na reputację BPK. Uczciwość i profesjonalizm audytorów pozytywnie wpływa na reputację poprzez jakość audytów śledczych.

**Słowa kluczowe:** uczciwość, profesjonalizm, jakość audytu śledczego, kultura zarządzania

### 管理文化对调查性审计质量的意义

**摘要:** 本研究旨在确定和分析诚信和专业对调查审计质量的影响。这项研究基于与调查审计质量和BPK的声誉以及以前的理论和研究相关的几种现象,以证明这些假设。本研究通过假设检验使用描述性和因果性解释方法。这项研究的重点是诚信和专业精神对调查审计质量的影响。在这项研究中指定的人口是94个工作单位,共有267名调查员。该调查使用结构化访谈和问卷调查收集了信息。用于分析数据的分析技术是描述性统计和推断性统计。使用结构方程模型(SEM)检验研究假设。通过测试结构模型中系数路径的重要性而获得的假设测试结果表明,审计师的完整性和专业性会影响调查审计的质量。审计师的诚信和敬业精神对BPK产生积极影响。调查审计的质量对BPK的声誉产生积极影响。审计师的诚信和专业精神通过调查审计的质量对声誉产生积极影响。

**关键字:** 诚信, 专业, 调查审计质量, 管理文化