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The Effect of Due Professional Care, Transparency, and Accountability on Audit Quality with ESG Implementation as a Moderation Variable

Riska Maylisa[1]*, Nur Fitriyah[2]
Fakultas Ekonomi serta Bisnis, Universitas Mataram
Corresponding Author: Riska Maylisa riskamaylisa03@gmail.com

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ABSTRACT

This study aims to study the effect of due professional care, transparency, and accountability on audit quality in energy companies listed on the Indonesia Stock Exchange from 2019 to 2023, by including ESG implementation as a moderation factor. Audit quality plays a role as a dependent variable in this study, and due professional care, transparency, and accountability play a role as independent variables. In this study, the data analysis method applied is multiple regression. The results of the study prove that transparency alone affects audit quality, while due professional care and accountability do not affect audit quality. The implementation of ESG is not relevant as a moderation variable in moderating the relationship between due professional care, transparency, and accountability and audit quality.

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INTRODUCTION

In recent years, many financial scandals have occurred in the business world, both in Indonesia and internationally. According to the Association of Certified Fraud Examiners (ACFE) report in 2024, there were 1,921 financial cases from 138 countries, and of the many cases that have occurred, there are 5 sectors with the highest number of cases, namely the Banking and Financial Services, Manufacturing, Government and Public Administration, Health, and Energy sectors (ACFE, 2024). In Indonesia, similar findings were revealed by the Indonesian Audit Board (BPK) in a press release for the first semester of 2023, which recorded a total of 9,261 findings related to financial problems in Indonesia from 2016 to 2023 (BPK, 2023). Not only that, the Financial Services Authority (OJK) has also handled as many as 108 financial cases covering 83 banking cases, 5 capital market cases, and 20 IKBN cases (Aprilia, 2023).

Of the many cases recorded, the energy sector is one of the sectors with the highest number of cases, as many as 78 cases (ACFE, 2024). One of the cases in the energy sector that is internationally renowned is the Enron Corporation scandal which involves complex accounting practices to hide debts and cause bankruptcy (Dodd, 2024; Orr, 2024; Pearce, 2024).

The case that occurred related to the financial scandal proves that there are errors in the agency's financial statements that cause doubts for stakeholders, making these stakeholders more critical by demanding more quality and credible financial reports (Rahmawati et al., 2022). In this case, to reduce the level of stakeholder doubt, an auditing process is needed to check for possible violations in the company's accounting system. Auditing is the process of examining financial statements by a party that is carried out in an in-depth and structured way with the aim of giving an opinion related to the credibility of financial statements (Agoes, 2012). High-quality audits can strengthen corporate governance and increase the credibility of financial statements in the eyes of stakeholders. Audit quality is a sustainability concept that ensures the accuracy and reliability of financial statements (Ningsih et al., 2024). There are several components that can affect the quality of the audit which include internal or external causes. Internal factors are causes that come from the auditor himself such as due professional care, competence, ethics and independence (IAPI, 2018). On the other hand, external factors are causes that come from the client (Auditee), such as accountability, transparency, and the implementation of ESG of the audited agency. However, this study focuses on the variables of due professional care, transparency, and accountability.

Due professional care is the careful and careful behavior that the auditor has when carrying out the audit process (Kertarajasa et al., 2019). Several related studies prove that due professional care has a positive effect on audit quality, such as Mizalika & Djamil (2024), Genisa & Pangathousands (2023), Tannia et al. (2021), and Nurfadillah & Nurhuda (2020), which reveal that the quality of the resulting audit is positively correlated with the level of thoroughness and prudence of an auditor during the audit process. However, other studies, such as Anton & Panjaitan (2023) and Hariyanto et al. (2020), show conflicting results, revealing that due diligence does not always have an effect on audit quality.

To ensure the quality of the audit, it is not only relying on factors from the auditor's side, but also must pay attention to factors from the company's side, namely the level of transparency and accountability of the company's financial statements. Transparency is an aspect related to the quality of a financial report that can produce good and relevant information that can affect financial statements (Genisa & Pangaribuan, 2023). This transparency also refers to the disclosure of information presented by the company so that auditors can accurately assess financial statements. Several related studies prove that transparency has a positive effect on audit quality such as Genisa & Pangathousands (2023), Kabir et al. (2022), and Permatasari (2019) which revealed that the audit results would be of higher quality if the information provided by the company was more open and clear. However, other studies, such as Bata & Lasdi (2021) and Manalu & Wibowo (2018), show conflicting results, revealing that transparency does not always have an effect on audit quality.

Not only transparency, the level of accountability of financial statements is also used to ensure audit quality. Accountability is a concept that refers to the obligation of a company to be responsible for the actions, decisions, and management of assets that have been entrusted to them (Zidny et al., 2024). Several related studies prove that accountability has a positive effect on audit quality such as Akbar & Fitriyah (2024), Cahyono & Hastuti (2024), Mizalika & Djamil (2024), Utami et al. (2024), Anton & Panjaitan (2023), Rabihah et al. (2023), Ahmadi et al. (2022), Fipiariny & Nurhayati (2022), Nurlinda & Nurwanah (2022), Prasertaa & Trisnaningsih (2022), Syaepul & Jalaluddin (2022), Anam et al. (2021), Kalsum (2021), Melisa et al. (2021), Nugraha & Syafdinal (2021), Tannia et al. (2021), Nurfadillah & Nurhuda (2020), Permatasari (2019), serta Sulfianty (2019) which reveals that companies with a high level of accountability will produce better quality audits. However, other studies such as Syaviq & Apollo (2024), Anggraini et al. (2023), Erpan & Hernadianto (2023), and Hariyanto et al. (2020), show conflicting results, revealing that corporate accountability does not always have an effect on audit quality.

In addition, the concept of Environmental, Social, and Governance (ESG) is increasingly becoming a concern in corporate governance practices. ESG is a concept that includes three main components, namely social, environmental, and governance, which has been widely applied in the fields of financial investment, information disclosure, and corporate governance (Zhang et al., 2024). In addition, government regulations and international policies encourage increased transparency and accountability of companies with the implementation of sustainability reports. For example, the European Union implements a sustainability reporting policy (Non-Financial Reporting Directive) which requires companies to report information related to environmental, social, and governance, which will have an impact on auditors' assessment of the company's non-financial risks (Firmansyah, 2024). With the company's commitment to ESG, it is hoped that better governance practices can be created so that it can contribute to higher audit quality. ESG is expected to moderate the relationship between due professional care, transparency and accountability in audit quality.

Based on the data that has been outlined above, it is known that due professional care, transparency, and accountability have a crucial role in improving audit quality. The same variable has been tested several times by researchers before, but shows conflicting results. In contrast to previous research, this study provides up-to-date by adding ESG implementation variables as moderation variables. This is done because ESG strengthens transparency and accountability expectations through the addition of risk assessment elements and the credibility of financial statements that include sustainability impacts. As a result, ESG clarifies and strengthens the relationship between these variables and improves the relevance and quality of audits in the context of sustainability responsibility. Thus, this study is aimed at examining the influence of due professional care, transparency, and accountability on audit quality with the implementation of ESG as a moderation variable.

THEORETICAL REVIEW

Stakeholder Theory

Stakeholder theory is a framework for understanding how organizations operate and make decisions by prioritizing the interests of all stakeholders and not just maximizing shareholder profits (Freeman, 2010). According to this theory, companies are responsible to various groups such as employees, customers, suppliers, communities, and the environment, whose well-being is affected by the company's actions (Kumalasari, 2021). In addition to stakeholder theory, there are also other theories that are usually used in similar research such as agency theory and attribution theory. Agency theory is a theory that emphasizes the relationship between principal and management, where the auditor acts as an independent party that helps reduce information asymmetry between the principal and the agent (Tandiontong, 2016). Meanwhile, attribution theory is a theory that emphasizes psychological and perceptual perspectives that complement the agency theory and stakeholder theory-based approaches in understanding the relationship between variables (Tandiontong, 2016).

However, in this study, the theory used is stakeholder theory. This stakeholder theory is very relevant to be used in this study because this theory states that every business entity carries out its operational activities to meet the expectations of various parties who have interests. So that companies and auditors must consider the interests of all parties affected by their operational activities. For example, auditors who implement due professional care can improve audit quality by producing accurate and trustworthy reports, thereby meeting the expectations of stakeholders who rely on audits to make decisions, A high level of corporate transparency allows auditors to obtain clearer and more accurate information about the company's financial activities, thereby increasing the effectiveness and quality of audits, a high level of accountability will make it easier for auditors to conduct assessments and improve the quality of audits produced, and with the implementation of ESG can strengthen these relationships. So in this context, due professional care, transparency, and accountability are believed to affect audit quality, as well as by being moderated by ESG implementation variables.

The Effect of Due Professional Care on Audit Quality

Stakeholder theory says that the auditor's opinion is not only used by the client concerned, but the opinion is also used by other stakeholders. So that auditors are not only responsible to the company, but also to other stakeholders, such as employees, customers, suppliers, communities, society, and the environment. Due professional care, which includes prudence and compliance with audit standards, is necessary to meet the needs of stakeholders for reliable information. Auditors who apply due professional care principles can improve audit quality by producing accurate and trustworthy reports, thereby meeting the expectations of stakeholders who rely on audits to make decisions. Research on the influence of due professional care on quality is supported by research by Mizalika & Djamil (2024), Genisa & Pangathousands (2023), Fipiariny & Nurhayati (2022), Tannia et al. (2021), and Nurfadillah & Nurhuda (2020), which revealed that due professional care has a significant influence on audit quality.

H1: Due Professional Care has a significant effect on audit quality

The Effect of Transparency on Audit Quality

Stakeholder theory emphasizes the importance of transparency as a way to increase trust between companies, auditors, and stakeholders. The high level of corporate transparency makes it easier for an auditor to obtain clearer and more accurate information related to the company's financial activities so that it can improve the quality of audits. Transparent companies tend to provide complete data to minimize the risk of misstatements or concealment of important information. Research on the effect of transparency on audit quality supports the results of research from Genisa & Pangathousands (2023), Kabir et al. (2022), and Permatasari (2019) which show that corporate transparency has a significant impact on audit quality.

H2: Agency transparency has a significant effect on audit quality

The Effect of Accountability on Audit Quality

Stakeholder theory states that the high level of corporate accountability reflects the level of compliance with financial and governance standards. This makes it easier for auditors to conduct assessments and improve the quality of the audits produced. Research on the influence of accountability on audit quality is supported by the research of Akbar & Fitriyah (2024), Cahyono & Hastuti (2024), Mizalika & Djamil (2024), Utami et al. (2024), Anton & Panjaitan (2023), Rabihah et al. (2023), , Ahmadi et al. (2022), Fipiariny & Nurhayati (2022), Nurlinda & Nurwanah (2022), Pradana & Trisnaningsih (2022), Syaepul & Jalaluddin (2022), Anam et al. (2021), Kalsum (2021), Melisa et al. (2021), Nugraha & Syafdinal (2021), Tannia et al. (2021), Nurfadillah & Nurhuda

(2020), Permatasari (2019), Sulfianty (2019) who stated that corporate accountability has a significant influence on audit quality.
H3: Agency accountability has a significant effect on audit quality.

The Role of ESG Implementation as a Moderation Variable

The implementation of ESG (Environmental, Social, and Governance) is one of the ways the company proves its social responsibility and concern for the interests of stakeholders in the environmental, social, and governance sectors (Kusumawardhani et al., 2023). According to stakeholder theory, the company's performance will improve with a stronger ESG focus. If the performance of the agency increases, it will make the implementation of governance better. Good governance can increase transparency and accountability, resulting in high-quality audits. Thus, the implementation of ESG is believed to strengthen the influence of due professional care, transparency, and accountability on audit quality, because ESG signifies the company's commitment to sustainability practices that are in line with stakeholder values.
H4: ESG implementation moderates the relationship between due professional care and audit quality.
H5: ESG implementation moderates the relationship between transparency and audit quality
H6: ESG implementation moderates the relationship between accountability and audit quality

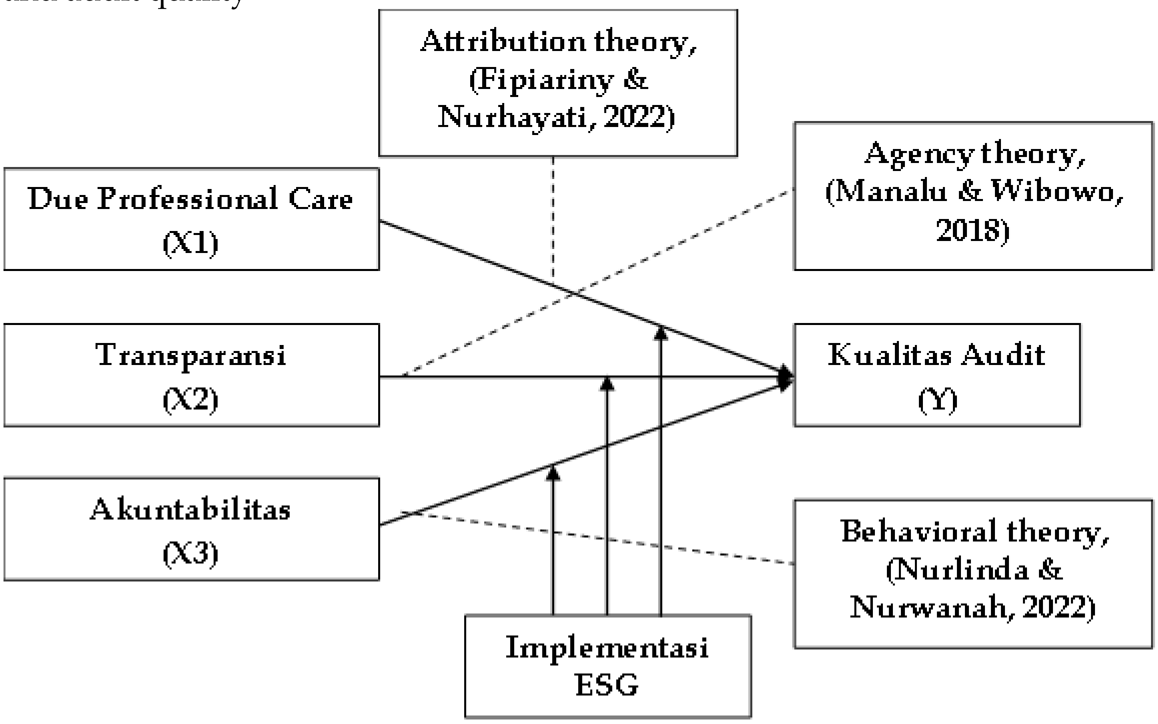


Figure 1. Conceptual Framework

METHODOLOGY

This study uses an associative research method with a quantitative approach to analyze the causal relationship between variables using secondary data. The data collection in this study uses documentation techniques by collecting data on annual financial statements published by energy companies from 2019 to 2023 which are accessed through the official website of the Indonesia Stock Exchange (IDX) at www.idx.ac.id. The population in this study includes 87 energy companies listed on the Indonesia Stock Exchange (IDX). The sample from this study was determined using a purposive sampling method with the criteria of energy companies that have been listed on the IDX for the last 5 years, publish audited financial statements, companies with measurable audit quality, provide data related to due professional care, transparency, and accountability, and have implemented ESG. So that the number of samples obtained in this study is as many as 17 companies, which are analyzed using multiple regression analysis techniques with E-Views 13 software.

RESULTS

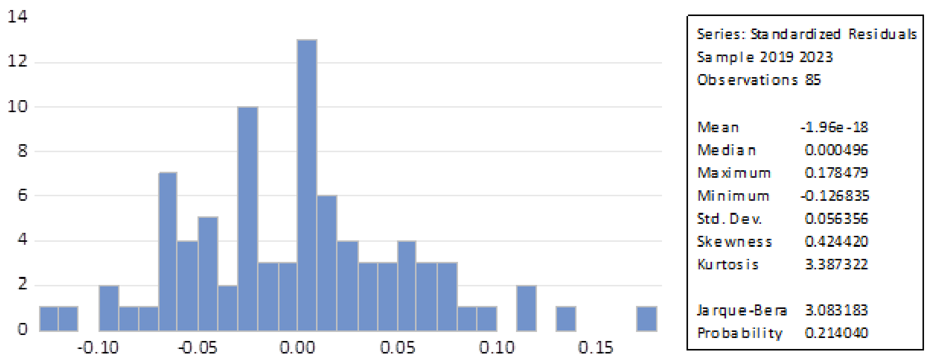
Multicollinearity Test

Table 2. Multicollinearity Test Results

	X1	X2	X3	Z
X1	1.000000	-0.181759	0.031460	0.176196
X2	-0.181759	1.000000	0.546875	0.120292
X3	0.031460	0.546875	1.000000	0.101033
Z	0.176196	0.120292	0.101033	1.000000

Table 2 proves that all independent variables in this study have a tolerance value of less than 0.85 (< 0.85), which indicates that there is no multicollinearity problem, because each independent variable can be influenced by other independent variables.

Uji Normalitas



Graph 1. Normality Test Results

Graph 1 proves that the probability value of the normality test for this study is greater than 0.05 (> 0.05), which is 0.214040, which means that this study meets the assumption of normality.

Descriptive Statistical Test

Table 3. Descriptive Statistical Test Results

	X1	X2	X3	Z
Mean	0.694118	0.793824	3.594020	0.282118
Median	1.000000	0.800000	3.600000	0.240000
Maximum	1.000000	0.900000	3.633333	0.960000
Minimum	0.000000	0.450000	3.275000	0.000000
Std. Dev.	0.463515	0.075682	0.043141	0.276092

Table 4. Dummy Variables

Variables	Years	Value 0	Value 1
Due Professional Care	2019	5	12
	2020	5	12
	2021	5	12
	2022	5	12
	2023	6	11
Total		26	59

In table 3, the transparency variable (X2) shows an average of 0.793 with a lower standard deviation of 0.075. This standard deviation lower than the mean indicates that the average value is an effective representation of the data. The accountability variable (X3) showed an average of 3.594 with a lower standard deviation of 0.043. A standard deviation lower than the mean indicates that the average is an effective representation of the data. The ESG implementation variable (Z) showed an average of 0.282 with a standard deviation of 0.276. A standard deviation lower than the mean indicates that the mean value is an effective representation of the data.

Based on table 4, information was obtained regarding the due professional care (X1) variable which was proxy using dummy variables, namely from 85 samples, there were 59 financial statements that had been audited by the big 4 firms, namely Delloite, EY, KPMG, and PwC. While the remaining 26 financial statements, audited by non-big 4 firms. These findings describe the descriptive statistics and distribution of variables related to Audit Quality as well as the factors that influence them on the companies observed in the specified period.

Uji Koefisien Determinasi

Table 5. Determination Coefficient Test Results

R-squared	0.498566	Mean dependent var	0.014000
Adjusted R-squared	0.341868	S.D. dependent var	0.079585

Table 5 shows that the independent variables due professional care, accountability, and transparency have a role of 34% in the level of audit quality produced. Other variables not discussed in this study have a role of 66% of the remaining possibilities.

Simultaneous Test (Test f Statistics)

Table 6. Test Results f Statistics

F-statistic	3.181699	Durbin-Watson stat	2.477888
Prob(F-statistic)	0.000231		

In table 6, the probability value of the F-statistic is 0.000231 (< 0.05) and the total value of the F-statistic is 3.181699, indicating that the significance of the dependent variable is simultaneously influenced by the independent variable.

Model Feasibility Test (Statistical t-Test)

Table 7. Statistical t-Test Results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.275783	0.741556	-0.371898	0.7112
X1	-0.089689	0.073734	-1.216385	0.2283
X2	-0.397847	0.187408	-2.122894	0.0376
X3	0.188604	0.217655	0.866527	0.3894
Z	-0.035399	0.038658	-0.915694	0.3633

According to the results of the statistical test shown in table 7, the due professional care and accountability variables have a significance value greater than 0.05 (> 0.05), namely 0.2283 and 0.3894, respectively. Therefore, it can be concluded that the due professional care and accountability variables do not have a significant influence on the audit quality variables. On the other hand, the significance value for the transparency variable was smaller than 0.05 (< 0.05) which was 0.0376. So it can be concluded that the transparency variable has a significant influence on the audit quality variable.

Moderation Test

Table 8. Results of the Moderation Test of Due Professional Care Variables

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.037375	0.063301	0.590439	0.5569
X1	-0.029217	0.084244	-0.346814	0.7299
Z	0.129549	0.108389	1.195217	0.2363
X1Z	-0.181762	0.115931	-1.567843	0.1218

Based on table 8, the ESG implementation variable cannot moderate the due professional care variable because the probability value for the interaction between the due professional care variable and the ESG implementation variable is 0.1218, where it is greater than 0.05 (< 0.05).

Table 9. Results of the Transparency Variable Moderation Test

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.247252	0.149418	1.654769	0.1028
X2	-0.280995	0.187079	-1.502012	0.1379
Z	0.227945	0.332749	0.685035	0.4958
X2Z	-0.329010	0.422993	-0.777815	0.4395

Based on table 9, the ESG implementation variable cannot moderate the transparency variable because the probability value for the interaction variable is greater than 0.05 (> 0.05), which is 0.4395.

Table 10. Results of the Accountability Variable Moderation Test

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.561908	1.121636	-0.500972	0.6181
X3	0.162054	0.312119	0.519206	0.6054
Z	2.981583	4.699790	0.634408	0.5280
X3Z	-0.835044	1.307715	-0.638552	0.5254

Based on table 10, the ESG implementation variable cannot moderate the accountability variable because the probability value for the interaction variable is greater than 0.05 (> 0.05) which is 0.5254.

DISCUSSION

The effect of due professional care on audit quality

The results of hypothesis testing conducted in this study prove that the first hypothesis is not significant, with a probability value (p-value) greater than 0.05 (> 0.05) which is 0.7886. A p-value greater than 0.05 indicates that the implementation of due professional care alone is not enough to meet stakeholder expectations on audit quality. This is not in accordance with stakeholder theory which emphasizes the importance of auditors to meet the expectations and needs of various stakeholders such as regulators, investors, and the public.

Although most of the financial statements have been audited by the big 4 firms, this does not guarantee that the quality of audits has also improved. The results of this test are in line with the results of research from Anton & Panjaitan (2023) and Hariyanto et al. (2020), which also rejected the hypothesis that due professional care has a significant influence on audit quality. The rejection of this hypothesis can be caused by a variety of factors, such as the possibility of the influence of other more dominant variables. Thus, this study further emphasizes that due professional care is not the main factor in determining audit quality.

The effect of transparency on audit quality

The results of hypothesis testing conducted in this study prove that the second hypothesis has a significant effect, with a probability value (p-value) smaller than 0.05 (< 0.05) which is 0.0143. A p-value of less than 0.05 (< 0.05) indicates that in companies with low transparency, auditors tend to work harder to identify the risk of material misstatements in order to improve audit quality. In contrast, in companies with high transparency, more open information allows auditors to conduct more efficient audits. This is in accordance with stakeholder theory which emphasizes the importance of transparency as one of the factors that can increase trust between companies and auditors, as well as stakeholders.

The results of this study are in line with the findings of Genisa & Pangathousands (2023), Kabir et al. (2022), and Permatasari (2019), which show that corporate transparency contributes to improving audit quality through the availability of more complete and accurate information, making it easier for auditors to detect and assess financial risks. Thus, the hypothesis of corporate transparency affecting audit quality is supported by the statistical data in this study and the findings of previous studies.

The effect of accountability on audit quality

The results of the hypothesis test conducted in this study show that the third hypothesis does not have a significant influence. This can be seen in the probability value (p-value) of 0.3813 which is greater than 0.05 (> 0.05). A probability value (p-value) greater than 0.05 indicates that the company's accountability variable has not fully met the expectations or needs of stakeholders in relation to audit quality. This finding is not in line with stakeholder theory which emphasizes companies to be accountable to stakeholders, including investors, regulators, and the public.

The results of this study support research conducted by Syaviq & Apollo (2024), Erpan & Hernadianto (2023), Anggraini et al. (2023), and Hariyanto et al. (2020), which states that the level of corporate accountability does not always result in high-quality audits. Another factor that is more dominant than this variable is the cause of the rejection of this hypothesis.

The influence of ESG implementation as a moderation variable on audit quality

The results of the hypothesis test conducted in this study show that overall the ESG implementation variable does not have a significant moderator role in the relationship between the independent variable and the dependent variable. This is evidenced by a probability value (p-value) that is greater than the significance level of 0.05 (> 0.05), which is 0.1218, 0.4395, and 0.5254, respectively. This p-value greater than 0.05 (> 0.05) indicates that the relationship between the variables of due professional care, company transparency, and company accountability on audit quality is not affected by ESG implementation.

So it can be concluded that the implementation of ESG does not have the ability to strengthen or weaken the relationship between variables. Therefore, the findings of this study can show that ESG implementation is not relevant as a moderator variable in this study. More research is needed to further explore why ESG implementations do not function as moderators.

CONCLUSIONS AND RECOMMENDATIONS

This study examines the influence of the variables of due professional care, transparency, and accountability on audit quality in energy sector companies listed on the Indonesia Stock Exchange (IDX) from 2019 to 2023. In addition, this study also examines the role of ESG implementation moderation variables on audit quality.

Based on the results of the hypothesis test that has been explained earlier, it can be concluded that of the entire variables tested, only the transparency variable has a significant effect on the quality of the audit. This indicates that companies with a high level of transparency can provide clearer, more complete, and easily accessible information to auditors, so that they can produce high-quality audits. On the other hand, even though the auditor has a good professional attitude, but the level of transparency is low, it will not produce a quality audit because the quality of the audit depends more on the disclosure of information provided by the company. Likewise, the level of corporate accountability that should reflect responsibility in resource management and financial reporting, does not directly affect the audit results. This is likely because the accountability factor has not been applied optimally. And finally, the ESG implementation variable has no influence to weaken or strengthen the audit quality so that the ESG implementation variable is not relevant as a moderator in this study.

FURTHER STUDY

This study has several limitations that need to be considered by future researchers. For example, observations are only limited to the variables studied, the scope only focuses on the energy sector, and the research period only covers 5 observation periods. Based on these limitations, it is recommended for further research to further explore other factors that can affect the quality of audits both internally and externally, as well as expand the scope of the research by extending the observation period.

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