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Effect of Auditor Ethics and Audit Tenure on Auditor Ability to Detect Creative Accounting Practices

I Dewa Ayu Rai Anggreni[1], Made Yenni Latrini [2]
Faculty of Economics and Business, Udayana University (Unud), Bali, Indonesia

ABSTRACT : The purpose of this study is to determine the effect of auditor ethics and audit tenure on auditors' ability to detect creative accounting practices. The study is conducted on auditors who work at the Bali Province Public Accountant Firm which is registered at IAPI 2020. The sample selection method uses purposive sampling technique. The number of samples in the study were 60 people. The analysis technique used is Multiple Linear Regression Analysis. The results show that auditor ethics has a significant negative effect on the ability of auditors to detect creative accounting practices, which indicates that when an auditor detects creative accounting practices in financial statements, the auditor chooses to override ethics and thus ignores actual findings. Meanwhile, audit tenure has a significant positive effect on the ability of auditors to detect creative accounting practices, which indicates that the longer the audit tenure or the longer the audit engagement period, the auditor's ability to detect creative accounting practices in the financial statements will increase.
Keywords -*audit tenure, creative accounting, auditor ethics*

I. INTRODUCTION

The existence of public accountants is very important along with the very rapid development of the business world. This is due to the role of public accountants in providing audit services to analyze and provide opinions regarding the financial statements of a business entity which are used as guidelines in decision making for those who have authority (top level management) and also the public who need information about these financial statements. From this profession, the public expects an independent and impartial assessment of the information presented by the company management in the financial statements. Financial reports that give the first impression of a company to various stakeholders are the result of processing very calculative accounting numbers. Intelligent processing sometimes crosses boundaries and slips from creativity to deception. Of course, the accountant's role and the auditor's role deserve attention here. Auditors must live according to a code of ethics and cannot close their eyes from possible manipulation (Khaneja, 2017). The more widespread scandals of corporate accounting manipulation have made the trust of users of audited financial report information decreased, both investors and creditors have begun to question the existence of public accountants as independent parties. The case of Enron Corporation, an energy company from Houston, Texas, United States, is an example of a case of falsification and manipulation of international financial statements that have shocked the world. In an effort to expand business growth and keep stocks in the interest of investors, Enron manipulated financial reports by involving the Public Accounting Firm, Arthur Anderson, where when auditing the Enron company, it committed ethical violations and criminal offenses in the form of destroying working paper documents.

In Indonesia itself, there have also been many cases of falsification and engineering of financial statements starting from the case of PT. Kimia Farma Tbk. which occurred in 2002 until the case of PT. Garuda Indonesia, which was hotly discussed. In the financial statements for the 2018 financial year, Garuda Indonesia recorded a profit of around IDR. 11 billion, which is very inversely proportional to 2017 which suffered losses of up to Rp. 3 trillion. Garuda Indonesia includes profits from PT Mahata Aero Teknologi, which owes Garuda Indonesia a debt related to the installation of unpaid wifi. Garuda Indonesia recorded the debt as income which was still in the form of receivables. This cooperation should not have been included in the financial statements because it had lasted 15 years and Garuda had not received funds until the end of 2018. This case also dragged Public Accountants Kasner Sirumapea and Public Accountants Firm Tanubrata, Sutanto, Fahmi, Bambang & Co. because it was proven that it had conducted an audit that was not in accordance with accounting standards

Apart from the Garuda Indonesia case, the SNP Finance case involving the Deloitte Indonesia Public Accountant Firm, which is one of the elite foreign public accounting firms (called the Big Four), is also quite shocking to the public and financial practitioners in the country. Sun Prima Nusantara (SNP) Finance is a multi finance company, a subsidiary of the Columbia business group. Columbia itself is a retail company that sells household furniture products such as electronics and furniture. In selling its products, Columbia provides purchase options by way of cash or installment credit to its customers. SNP Finance is Columbia's partner in facilitating credit and installments for Columbia customers. SNP Finance raises funds through bank loans. The credit provided by banks to SNP Finance consists of two channels, the first is through joint financing, where several banks join and provide loans, and the second is direct, from a bank to SNP Finance(Serly & Helmayunita, 2019).

Bank Mandiri is listed as the largest provider of loans to SNP Finance. Initially payments from SNP Finance were smooth, and the creditors also analyzed the financial health of SNP Finance through their financial reports, which were audited by a well-known public accounting firm, namely Deloitte. However, in the course of time, it turned out that Columbia's retail business, which is the parent of SNP Finance, experienced a setback. So that the SNP Finance credit to the banks / creditors becomes problematic, in financial terms it is called a Non Performing Loan (NPL). One of the actions taken by SNP Finance to overcome these non-performing loans is through the issuance of Medium Term Notes (MTN). MTN issuance requires a rating in this case Pefindo based on financial reports audited by KAP Deloitte. The issuance of MTN does not go through a process at the OJK, considering that MTN is a private agreement, but requires a rating because it can be traded. Previously, it was known that the SNP Finance rating for the December 2015-2017 period was idA- / stable, then in March 2018 the SNP Finance rating rose to idA / stable. Then Pefindo lowered its rating twice, namely in May 2018 it was downgraded to idCCC / negative credit watch and in the same month lowered it again to idSD / selective default. SNP Finance then proposed a Postponement of Debt Payment Obligations, amounting to approximately Rp. 4.07 trillion consisting of bank loans of 2.22 trillion and MTN of 1.85 trillion. However, it turns out that the financial reports that SNP Finance relies on in refinancing contain elements of creative accounting where there is falsification of data and manipulation of financial reports by SNP Finance management. And it is unfortunate that Deloitte as the auditor failed to detect the existence of creative accounting in SNP Finance's financial statements(Haikal, 2019)

From these cases, financial statement engineering can occur due to creative accounting practices. Creative accounting is at the root of many accounting scandals. It represents the transformation of accounting numbers from what they do in accordance with economic reality to what managers want by taking advantage of existing regulations and / or ignoring some of them (Akpanuko & Umoren, 2018). The rise of creative accounting cases has caused the public to question the existence of auditors in detecting these practices. Theoretically, creative accounting efforts have more to do with exploiting gaps in the standards for preparing financial information reports, without having to violate accounting standards. Karim et al.(2016)also states that creative accounting is not a fraudulent practice, because the parties involved here only take advantage of the loopholes in accounting policies to present better financial reports. But from the user's perspective, this practice is unethical because it presents inappropriate information and makes creative accounting financial report users less likely to make decisions. Yousif & Ismael (2017)predicts their long literature that companies will be at risk if they indulge creative accounting practices, because these practices only provide short-term benefits and that companies will eventually be surrounded by scandals for carrying out unethical accounting practices.

Ethics plays an important role in the auditor profession because the ethics of an auditor will affect the audit quality standards in examining financial statements(Puspitasari et al., 2019). Therefore, an auditor must be guided by the Public Accountant Professional Standards established by the Indonesian Institute of Certified Public Accountants in carrying out his audit duties. Every auditor must comply with their professional ethics so as not to deviate from the rules in completing the financial statements of their clients. In carrying out their profession, public accountants are also required to have principles and morals, as well as ethical behavior in accordance with ethics(Wulandari & Suputra, 2018). Sari et al. (2018)states that ethical auditors have integrity and objectivity in doing their job, so that they are able to detect fraud in their clients' financial reports, and can produce quality information.In various cases of manipulating financial statements that have occurred, the question arises whether the engineering practices were able to be detected by the auditors who audited the financial statements or were actually detected, but the auditors actually participated in securing the criminal practices(Heyrani et al., 2016). A series of well-known and widely publicized financial scandals revealed that public trust has been severely eroded in relation to public perceptions of the audit process. Increasing distrust led people to doubt the role of auditors and their contribution to the social war. Ethical violations by auditors can be caused because the auditor is involved in a mutualistic relationship with clients due to the length of the audit relationship (audit tenure)(Marwa et al., 2019).

Audit tenure is the length of the audit engagement between the client and the auditor or the length of the audit assignment between the auditor and the company being audited (client). It is feared that the length of the audit engagement may lead to personal relationships that lead to mutualistic relationships that can threaten the independence of auditors in detecting and reporting material errors in the financial statements(Owolabi et al., 2020). In theory, audit tenure can have a positive or negative impact on audit quality and the ability of auditors to detect fraud. The auditor's relationship with the company that occurs in the long term allows the auditor to easily gain access to supporting documents without any intervention from company management so that the quality of the audit will increase. In addition, audit tenure that occurs in the long term will increase the auditor's knowledge of company performance so that the ability of auditors to detect fraud is optimal(Kuntari & Charir, 2017).A long tenure audit can also assist auditors in designing an effective and efficient audit program. However, too long a relationship between the auditor and the client can also reduce auditor independence which affects the quality of the resulting audit(Jayanimitta et al., 2020). Long audit assignments can cause auditors to have comfortable, loyal and emotional relationships that lead to mutually beneficial (mutualistic) relationships with their clients, resulting in the loss of auditor independence. Auditor independence will be lost if involved in a personal relationship with the client so that it will affect the auditor's mental attitude and opinion(Lestariningrum et al., 2020).

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II. HYPOTHESIS DEVELOPMENT

Albeksh (2019) revealed that auditor ethics has a significant effect on the ability to detect creative accounting practices. Sari et al. (2018)stated that there is a positive influence between ethics and fraud detection. An ethical auditor has integrity and objectivity in doing his job, so that he is able to detect fraud in the financial statements of his clients. However,Wahyuningsih (2017) found that auditor ethics has a negative effect on audit quality.Wardhani & Astika (2018)also found that auditor ethics failed to affect auditor independence on the quality of the audit, this indicates that the auditor no longer upholds his professional ethics or that the auditor is facing a conflict of interest and concerns about losing the company he audits. While Triani (2017)revealed that auditor ethics has no effect on audit quality. Some people believe that auditors' ethics are more important than their competence(Mappanyuki, 2016). Auditors are supposed to be qualified to practice auditing and they must have sufficient knowledge of accounting principles and auditing standards, but when they do not use their professional ethics(Bhasin, 2016), they cannot provide any benefit to the auditing profession as a whole, and they cannot provide a solution. that makes sense for creative accounting problems(Ndebugri & Tweneboah Senzu, 2018). Utilitarian Theory of Ethics states that the correct action in a situation is one that generates great utility compared to other possible actions. In accordance with this theory, the auditor as an independent party should take actions that provide great benefits to many people (the community) through an opinion given after auditing the financial statements of a company(Byskov, 2018). This shows that an auditor must adhere to established guidelines such as the code of ethics for the public accounting profession so that audit quality is guaranteed and auditors are able to detect if the audited company is engaged in creative accounting practices so that the opinion given can provide great benefits for those in need(Blazek et al., 2020)

H_{1} :Auditor ethics have a positive effect on the ability of auditors to detect creative accounting practices

The length of the relationship between the audit and the client (audit tenure) has been stated to have an impact on auditor independence. Independence will be lost if the auditors engage in personal relationships with clients, because this can affect their mental attitudes and opinions. One of the things that causes this closeness is the long tenure(Riswan et al., 2020). Premananda & Badera (2018)which states that the increasing or the length of the audit tenure, the higher the auditor's knowledge of the characteristics, operations, business risks, internal conditions, so as to produce an efficient audit process. Because the auditor no longer needs to study the history of the client's financial statements, the auditor also knows in depth about the client's financial statements so that it will make it easier for the auditor to detect fraud. This will make the audit process more efficient and will certainly produce quality audit reports.Based on agency theory(Silaen et al., 2016), to overcome information asymmetry, an independent party, namely an auditor, is needed to carry out a process of monitoring and examining activities carried out by management through their financial performance as reflected in the financial statements(Darmastuti et al., 2020). With the long audit tenure, it can foster a good relationship between the auditor and the client and make it easier for the auditor to collect data during the audit process(Mahami & Mouloudj, 2020). This will increase the quality of the audit and the auditor will be able to easily detect creative accounting practices on the client's financial statements(Abdillah et al., 2019).

H_{2} :Audit tenure has a positive effect on the ability of auditors to detect creative accounting practices

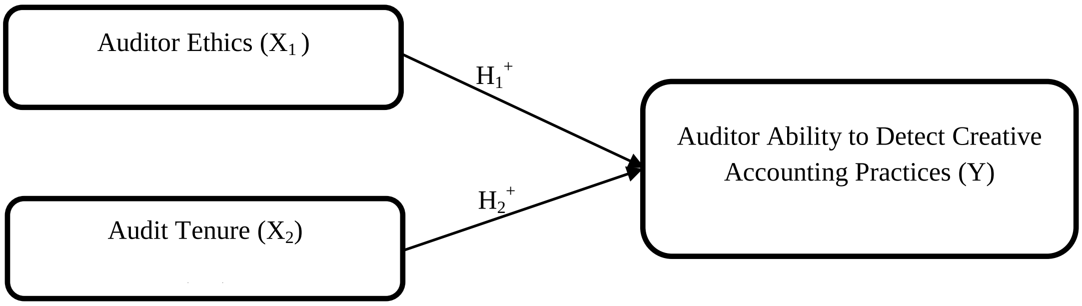

Figure 1. Conceptual Framework

III. METHODS

The research design used is research with an associative quantitative approach. This study discusses the influence of auditor ethics, audit quality, and the relationship between auditors and clients on the ability to detect creative accounting practices. Independent variables are used in this study are auditor ethics, and audit tenure. The dependent variable of this study is the ability of auditors to detect creative accounting practices. The population of this study were all auditors who worked at the Public Accounting Firm in Bali Province who were registered at IAPI in 2020. The sampling method used in this study was non-probability sampling with purposive sampling technique with 60 samples obtained. The criteria used as the basis for selecting sample members are auditors who have at least 1 year of work experience with their clients and have performed or completed inspection tasks with the audit team. Data was collected using questionnaire and analyzed using Multiple regression analysis

$Y= \alpha+\beta1\ X1+\beta2\ X2+\varepsilon$……………………………….…………..(1)

IV. RESULTS AND DISCUSSION

Of the 60 respondents, there are 47 auditors who worked for 1 to 5 years (78.3 percent) while those who worked for 6 to 10 years are 13 people (21.7 percent). Respondents with positions as junior auditors are 47 people (78.3 percent) while those with positions as senior auditors are 13 people (21.7 percent).

Table 1. Results of Multiple Linear Regression Analysis

Model	Unstandarized Coefficient		Standardized Coefficient	T	Sig.
	B	Std. Error.	Beta		
Constant	30.504	9.367		3.257	0.002
X1	-0.522	0.223	-0.313	-2.334	0.023
X2	0.695	0.273	0.341	2.545	0.014

The results of multiple linear regression analysis in Table 1 shows the value of the regression coefficient of the independent variables (auditor ethics and audit tenure) and the constant value of the dependent variable (the ability of auditors to detect creative accounting practices), then the multiple linear regression equation can be obtained as follows:

Y = 30,504 + -0,522 X1 + 0,695 X2 + e ………………. ………………… ... (1)

The constant value (α) of 30.504 means that if the auditor ethics and audit tenure variables are stated constant at 0, then the auditor's ability to detect creative accounting practices is 30.504. The regression coefficient $\beta1$ for the auditor ethics variable is -0.522. The negative regression coefficient means that if the auditor's ethics increases by one unit, then the auditor's ability to detect creative accounting practices will decrease by -0.522 units assuming the other independent variables are constant. The regression coefficient $\beta2$ for the audit tenure variable is 0.695. A positive regression coefficient means that if the audit tenure increases by one unit, then the auditor's ability to detect creative accounting practices will increase by 0.695 units, assuming the other independent variables are constant.The value of Adjusted R2 is 0.101 or 10.1 percent, which means that 10.1 percent of the variance in the ability of auditors to detect creative accounting practices is influenced by variance in auditor ethics and audit tenure, while the remaining 89.9 percent is influenced by variables. others that were not described in this study. The calculated F value is 4.302 with a significance of 0.018. This shows that the significance on the F test is less than the significance of 0.05 (5 percent), so it can be concluded that the regression model is feasible to use to explain the effect of auditor ethics and audit tenure on the ability of auditors to detect creative accounting practices.

Auditor ethics has a regression coefficient of -2.334 with a significance value of 0.023, which means that the auditor ethics variable has a significant negative effect on the ability of auditors to detect creative accounting practices, so **H1 is rejected**. When an auditor detects creative accounting practices in financial statements, the auditor chooses to override ethics and thus ignore actual findings. Based on the principle of utilitarian ethics which states that the right action in a situation is an action that produces great utility compared to other possible actions. But sometimes based on this theory, an auditor is also faced with a dilemma situation with various interests. Judging from the research results which reveal that auditor ethics has a significant negative effect on the ability of auditors to detect creative accounting practices, it shows that the ability of auditors to disclose creative accounting practices is considered as something important to auditors so that when an auditor audits a company and applies ethics properly, the auditor's ability revealed that creative accounting practices have decreased. The higher the auditor ethics, the lower the auditor's ability to detect creative accounting practices because the auditor's ability here is not used. The average variable of the auditor's ability to detect creative accounting practices in descriptive statistical analysis which tends to be close to the minimum value indicates that the auditor's ability to detect creative accounting practices tends to be low. This means that even though the auditors have implemented ethics well, if the auditor's ability to detect creative accounting practices is still low, the auditors will still have difficulty detecting creative accounting practices.

In addition, of the 60 auditors selected as the research sample, most of them (78.3 percent) worked as auditors with a range of 1-5 years of work, which can still be classified as junior auditors. The tendency of auditors who are still junior auditors does not have much experience and lacks understanding of how to comply with and implement the Public Accountant Professional Standards and professional code of ethics, as well as laws and regulations related to the services provided. Therefore, junior auditors still need direction and review from senior auditors and supervisors. In addition, this can also be caused by the possibility that the auditor is facing a conflict of interest because there is a concern that he will lose the company being audited in the midst of competition between the Public Accounting Firm, which is getting higher, making auditors start to override ethics in carrying out their audit duties

Audit tenure has a regression coefficient of 2.545 with a significance value of 0.014 $<\alpha$ (0.05), which means that the audit tenure variable has a significant positive effect on the ability of auditors to detect creative accounting practices, so **H2 is accepted**. The longer the audit tenure or the longer the audit engagement period, the auditor's ability to detect creative accounting practices in the financial statements will increase. Based on agency theory, to overcome information asymmetry, an auditor is needed to carry out a process of monitoring and examination of activities carried out by management through their financial performance as reflected in the financial statements. Therefore, to improve the quality of the audit, a good relationship between the auditor and the client is needed, one of which can be realized with a long audit engagement period because it will make it easier for the auditor to collect data during the audit process. Auditors will find it easier to detect creative accounting practices on their clients' financial reports.

V. CONCLUSION

Auditor ethics has a significant negative effect on the ability of auditors to detect creative accounting practices, which indicates that when an auditor detects creative accounting practices in the financial statements, the auditor chooses to override ethics and thus ignores actual findings. Audit tenure has a significant positive effect on the ability of auditors to detect creative accounting practices, which indicates that the longer the audit tenure or the longer the audit engagement period, the auditor's ability to detect creative accounting practices in the financial statements will increase.It is advisable for auditors to further improve the application of Public Accountant Professional Standards and professional code of ethics, as well as regulations related to services provided, especially for auditors who are still classified as junior auditors. Senior auditors to provide direction and review to junior auditors. Auditors to further increase their knowledge, especially related to creative accounting, so that criminal practices such as creative accounting can be identified by the auditors.Further researchers can add the issue of independence to explain the positive relationship between audit tenure and the ability of auditors to detect creative accounting practices. This study only uses auditor ethics and audit tenure as independent variables with an adjusted R2 value of 10.1%, while the rest is explained by other factors that were not tested in this study. Further researchers are advised to add several other variables such as audit experience and time pressure and increase the number of samples in order to obtain better research results.

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