

Detecting Fraud Through Audit Tool and Linked Archive System Working

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Abstract—This study aims to understand the auditor's ability to detect fraud through an audit tool and linked archive system (ATLAS) working paper. This is a qualitative research using a transcendental phenomenology methodology. Research informants were view that the ATLAS working paper was a translation of a risk-based audit standard. Awareness from the auditor is needed to apply ATLAS before it is required. The ATLAS working paper is believed to improve audit quality by prioritizing risk assessment before substantive testing. The implementation of auditor skepticism in the ATLAS working paper meant fraud could be detected. The results of the study provided policy contributions of the Center for Financial Professional Development and the Indonesian Institute of Certified Public Accountants. Alternative policies are in place as an effort to improve audit quality in small and medium-sized public accounting firms.

Keywords—audit quality, ATLAS working paper, fraud, small and medium-sized public accounting firms

I. INTRODUCTION

High commitment was shown by the Center for Financial Professional Development (PPPK) and the Indonesian Institute of Certified Public Accountants (IAPI) to overcome the constraints of translating Standard on Auditing (SA) into the working paper by jointly compiling the ATLAS (audit tool and linked archive system) working paper. The application of the ATLAS working paper is not yet required by all small and medium-sized public accounting firms in Indonesia, but it is recommended for firms that do not have risk-based working paper in accordance with SA. Currently, the ATLAS working paper is in the development stage in accordance with input from stakeholders during socialization, workshops, and training of trainers (ToT). Various views from participants began to emerge, from those who were both enthusiastic and pessimistic about the success of the implementation of the ATLAS working paper. Resistance expressed by the accountant only adds to confusion towards policies that meet new technology. Various parties involved in preparing for the implementation of the ATLAS working paper believe that the ATLAS working paper is a bridge to the realization of improved audit quality.

Many studies have been carried out that raise the theme of audit quality which is the main reference for mainstream research. DeAngelo concludes that policies rotating auditors and auditor size affect audit quality [1]. Further, DeAngelo concluded that audit quality can be measured through two indicators, auditor competence and independence. Auditor

competence is the auditor's professional ability to find irregularities in the company's accounting process. Competencies related to technology proficiency, audit procedures, method of selecting samples, along with the understanding the company's business. On the other hand, independence is manifested by the auditor's ability to report financial statements deviations or misstatements without being affected by auditee pressures. Further study concludes that the auditor assignment period in the audit process affects audit quality [2]. Research conducted in Indonesia found that the independence and audit assignment periods affected audit quality [3], [4]. Further study states that companies that use the services of the big four firms can improve audit quality [5].

Researches related to audit quality are focused on the qualities of auditors including competence, professionalism, and independence. This has not explored working paper as a tool. The mainstream studies of audit quality are quantitative. Further investigation of the researcher is directed at the qualitative level, considering that a good audit process combines qualitative and quantitative approaches. A qualitative research concluded that professional judgment is influenced by many factors, one of which is rationality, feelings, intuition of each auditor's character. Researchers have not found any research that seeks to trace the ability of auditors to detect fraud through the working paper [6].

Based on the description of the background of this research, the problem of research in the exact means of detection of fraud in the ATLAS working paper. The purpose of this study is to explore the understanding of key informants on the auditor's professional skepticism to detect fraud in small and medium-sized accounting firms through the ATLAS working paper. This study has at three novelties. First, the object of research, the ATLAS working paper, is a working paper in accordance with Standards on Auditing (SA). Second, there is still limited research related to audit quality that can detect fraud through the ATLAS working paper. Third, the methodology used is interpretive transcendental phenomenology which implies that researchers have the proximity to key informants and thus the acquisition of data is of a higher quality, as is the priority of qualitative research.

II. THEORETICAL REVIEW

A. Working Paper

The financial report audit process is outlined in the form of an inspection of working paper. The essence of the

working paper is not to copy the auditee data, but aims to provide adequate assurance that audit has been carried out in accordance with SA, IAPI Ethics Code, and Quality Control Standards [7], [8]. SA is adopted from the International Standard on Auditing (ISA) since January 1, 2013 while the 2008 edition of the Code of Ethics was updated with the 2018 Edition Code of Ethics which came into force on July 1, 2019 [9]. In SA 230 concerning Audit Documentation, it is stated that audit documentation (working paper) provides evidence as the basis for the auditor to draw conclusions from the overall audit process and evidence that the audit has been planned and carried out in accordance with the SA and applicable legislation [10].

Furthermore SA 500 concerning Audit Evidence implies that the auditor designs and implements audit procedures in such a way as to obtain sufficient and appropriate audit evidence as a basis for drawing adequate conclusions as the basis of the auditor's opinion base [10]. The results of examinations conducted by PPPK and IAPI on the quality of audits show that there are firms that have not implemented SA properly in the working paper. In fact, ironically, the quality control standards of each firm have not been implemented properly. Coaching efforts have been carried out by PPPK by requiring all public accountants to participate in at least one sustainable professional training organized by PPPK, which began in 2018 implementing an online and offline system. There are major obstacles in translating the IAPI and SA Code of Ethics into the working paper. Therefore, PPPK collaborate with IAPI to jointly compile the ATLAS working paper. The ATLAS working paper consists of pre-engagement, risk assessment, risk response, and completing and reporting [11]. Each stage starting from the pre-engagement is associated with the relevant SA up to the completing and reporting stages.

B. Audit Quality

Research conducted by DeAngelo in 1981 concluded that policies rotating auditors and auditor size affect audit quality [1] and that further audit quality can be measured through two indicators; auditor competence and independence. The results of a review of other studies conducted by Watkins, Hillison, and Morecroft in 2004 state that audit quality is realized in the event that the auditor does not provide unqualified opinion if the financial statements contain material errors [1]. They are also stating that audit quality can be measured from the accuracy of financial statements and the auditor's ability to improve the purity of accounting data.

The audit committee's effectiveness, auditor industry specializations was able to constrain earnings management [12]. Further research indicates that the interaction on audit committee is moderate tax planning effect on firm [13]. Furthermore, other sources concluded that audit quality was able to limit the incentives of family companies that would lead them to avoid tax evasion [14]. Other research concluded that crisis pressure which resulted in a decrease in audit fees did not reduce audit quality; in other words there was no difference in audit quality with auditors who did not receive a decrease in audit fees before the crisis [15]. Professional competence, accountability, and auditor objectivity have a significant effect on audit quality [16].

Current research concludes that auditor's independence has significant effect on audit quality [17].

The research uses a meta-analysis that reviewed 58 articles with the conclusion that the independence of the audit committee, audit committee size, audit committee expertise, and number of meetings had a negative influence on earnings management in line with a firm's size and a firm's industry specialization towards profit [18]. Similar research using the same method, such as the meta-analysis that reviewed 72 articles from 1992 to 2017 and concluded that the firm's attributes consisted of services other than auditing, size, length of audit assignment, and industry specialization. The auditor can improve audit quality [19]. Through 18 months of observation with a qualitative approach, interviewed 38 of the big four firms with the conclusion that the organizational structures, engagement team procedures and practices, and the auditor's emotional and emotional interactions when managing errors in assignments are all factors that affect audit quality [20].

III. RESEARCH METHOD

This research is a qualitative research influenced by the subjectivity of researchers and is not designed to be generalized [21]. In connection with the purpose of research and to explore the depth of experience of informants, qualitative research is the most appropriate. With a qualitative approach, researchers can freely explore the views of informants naturally and contextually with the auditor's ability to detect fraud. The paradigm used is the interpretive paradigm using the transcendental phenomenology methodology. The characteristics of interpretive analysis aim to understand and explain social phenomena in the frame of the informant's perspective [22], [23]. Transcendental phenomenology was discovered by Edmund Husserl in 1931. Later in 1994, Moustakas translated it into a qualitative methodology with an emphasis on extracting informants' experiences [24].

The social phenomena in this study are the findings of PPPK or IAPI examinations of small and medium-sized accounting firms that have not compiled working paper in accordance with SA. This phenomenon initiated PPPK and IAPI to compile an integrated excel-based ATLAS working paper to improve auditing in a way that it can detect fraud. The process of preparation for implementation is an interesting phenomenon with the resistance of accountants that intersect with the use of information technology. The object or site of this research is small and medium accounting firms in Indonesia.

Small and medium-sized accounting firms are the places where accountants are affiliated to the management of each region in Indonesia that follows ATLAS working paper socialization, workshops, and ToT. The ToT on March 5, 2019 and March 6, 2019 at IAPI Jakarta headquarters gathered accountants who were administrators from each region in Indonesia, which made it easier for researchers to carry out initial communication for research data collection. Data collection with Epoche is not obtained through interviews. The classification of research informants are working paper compilers and instructors (ATLAS representatives) from both PPPK-Ministry of Finance of the Republic of Indonesia and IAPI-center Jakarta, and an

accountant from Yogyakarta involved in socialization, workshops, and ToT. Determined informants have enough knowledge and experience regarding the ATLAS working paper. The number of informants should range from three or four, thus the researchers were able to explore the deepest awareness of each informant [25]. In this study, researchers determined there would be three categories of informants, namely the PPPK- Ministry of Finance of the Republic of Indonesia, IAPI-center Jakarta, and public accountant.

Transcendental phenomenology is an appropriate method for analyzing informants' experiences to detect fraud through the ATLAS working paper. Transcendental phenomenology consists of Noema analysis, Noesis, Epoche (Bracketing), Intentional Analysis, and Eidetic Reduction [25]. Noema is a textural analysis (surface texture) which is then carried out by bracketing or including parentheses on the surface texture to explore other textures below (structural analysis) to obtain a noesis, a deeper meaning. The deeper meaning becomes pure consciousness, namely noesis, which is the awareness that arises from experience at the time and place. Understanding intentional analysis leads to understanding noema-noesis, to how noesis forms a noema. The result of condensation throughout the process of the meaning of all pure consciousness is eidetic reduction.

The knowledge and experience that researchers have of audit assignments and their participation in socialization, workshops, and ATLAS working paper ToT is a process of enriching the analysis and discussion of research findings. The researcher is a key research instrument used to elaborate data from interviews with informants as a form of data verification. The presentation of research results is organized into research themes in accordance with the interview manuscript which is complemented by reflection and intuition of the researcher. At the end of the study is a conclusion taken from the research findings.

IV. RESULT AND DISCUSSION

A. Auditor Awareness Applying ATLAS Working Paper

Various efforts were made by PPPK and IAPI to disseminate the ATLAS working paper from the center of Jakarta to the regions. Various responses arose during the socialization, workshop, and ToT of ATLAS working paper. The researcher who had the opportunity to take part in the activity was of the view intention and awareness were required to accelerate the understanding of the ATLAS working paper to effectively implement it. To explore the views of informants of the need for auditor awareness of the importance of implementing the ATLAS working paper, researchers explored the views of Mr. Kumala and Mr. Eko:

Mr. Kumala's view:

In my opinion, it's better if you have done ATLAS even though it was compared to [not doing it at all]. For the long time, planning only certain financial statements can be adjusted to the numbers, accounts, but in the process is still relatively manual.

Mr. Eko's view:

The current view has not yet reached the level of mandatory, whether it is disputed. Discussions

that have been conducted are found to be deficient or incomplete. But later it will be mandatory, but [if it does not have a working paper] or tools at all but the working paper is good, it is still optional.

As textural analysis, we are bracketing the statement of Mr. Kumala's view [not doing it at all]. Noema analysis indicate that auditors of small and medium firms don't have a risk based working paper. Further we carried out Noesis analysis that reflecting audit is a professional and prudent analysis based on Mr. Kumala's view. For the next analysis step, we carried out intentional analysis. Mr. Kumala understands that auditing is a complicated matter, so it is compulsory to use an integrated working paper. If the ATLAS working paper is still in the process of being refined it should be partially used as opposed to not being used at all. The last analysis of Mr. Kumala's view is Eidetic Reduction, as Mr. Kumala realizes that auditors are required to be professionals, work in accordance with the SA, and adhere to the code of ethics of public accountants for each audit assignment. Mr. Kumala realized that the ATLAS working paper was in accordance with the SA. Therefore, Mr. Kumala had implemented the ATLAS working paper partially with the belief that he would be able to improve audit quality.

For Noema analysis based on Mr. Eko's view, we are bracketing his statement that [if it does not have a working paper] PPPK has a high hope they will implement the ATLAS working paper. Noesis analysis reflects that [if it does not have working paper] it is to be expected that the procedures in ATLAS can be understood. Mr. Eko believes that small and medium-sized firms that do not have a risk-based working paper should seek to implement the ATLAS working paper. The ATLAS working paper is believed to be able to improve audit quality, provided there is an auditor's willingness to implement it as an Intentional analysis. Eidetic Reduction based on Mr. Eko's view is aware of the results of PPPK and IAPI examinations that there are small and medium-sized firms that do not yet have a risk-based working paper in accordance with the minimum standards set. Mr. Eko realizes that the awareness of each auditor is required to implement the ATLAS working paper so that the objective of improving audit quality can be achieved.

The effectiveness of the ATLAS working paper implementation is highly dependent on the self-awareness of each auditor. PPPK and IAPI at the initial stage did not require auditors of small and medium-sized firms to implement the ATLAS working paper in 2019. PPPK has a hope for the implementation of ATLAS working paper specifically for small and medium-sized firms that do not have a working paper in accordance to the minimum standards for PPPK and IAPI. We observed that there was leeway from PPPK if the implementation of ATLAS working paper was partial to the parts that were needed by the auditor. From several socialization and workshops, there were several proposals for, at minimum, partial implementation in the pre-engagement and risk assessment stages. The expectations of PPPK and IAPI on the growing awareness of auditors who tried to use the ATLAS working paper were that the ATLAS working paper was able to improve audit quality. The following description of the

researchers shows how they believe the ATLAS working paper can improve audit quality.

B. Ability of Auditors to Detect Fraud Through the ATLAS Working Paper

The auditing standards are not enough to detect fraudulent financial statements [26]. Koroy's research in 2008 indicates that his research emphasizes the auditor's perspective and audit standards. In SA 240 it is clearly stated that the auditor has the responsibility to reveal indications of fraudulent financial statements in an audit [10]. At the risk assessment stage, in accordance with SA 315, the auditor is required to assess the risk of material misstatement with the understanding of the entity and its understanding of the environment [10]. Even if deviations or deficiencies are found, SA 265 has set the obligation of the auditor to communicate these to those responsible for governance or the management of the client entity [10].

The features of ATLAS working paper have been specifically prepared to detect fraud. All these features will function effectively if the auditor puts forward his professional skepticism. The auditor's professional skepticism is regulated in the IAPI code of ethics in the form of a professional attitude to find financial report mismatches with accounting standards [9]. Furthermore, we explored the views of Mr. Wawan who was the compiler and the ToT instructor of the ATLAS working paper representative from IAPI, excerpting the interview as follows:

In the sub index regarding fraud, if the auditor [can be careful and disciplined] in carrying out this, it should be able to detect tax planning.

Based on the views of Mr. Wawan, we traced further intended working papers sub-index. Our searching is stops at the A2 risk assessment A230 working paper sub-index about the entity's understanding and environment. We traced the A230.8 sub-index which is part of the A230 sub-index of fraud factor analysis referring to SA 240 regarding auditor responsibilities for fraudulent financial statements. The A230.8 sub index presents questions that must be traced by the auditor in assessing risks. These are divided into three classifications, namely pressure, opportunity, and rationalization. Pressure is related to the threat of financial stability and profitability by the economic, industrial and operational conditions of the entity. Opportunities are related to the nature of the industry or the operation of the entity that opens the opportunity to commit financial reporting fraud. Rationalization is related to the absence of adequate separation between personal transactions and entity transactions [27].

For Noema analysis based on Mr. Wawan's view, we are bracketing his statement that [can be careful and disciplined]. Furthermore, we conducted an in-depth understanding by gaining the views of Mr. Wawan who is a representative of IAPI emphasizes the combination of tutorials on using ATLAS working paper with the basic principles of general audit as Noesis analysis, as follows:

On the sub-index of understanding the client's business there is something that [must be understood] is taxation, does the auditor realize and understand that? Does the auditor able to predict the possibility of non-compliance?

Mr. Wawan understands that the professional skepticism of auditors is needed to utilize the tools provided by the ATLAS working paper as an intentional analysis. Further analysis (Eidetic Reduction) captures ability of auditors to detect fraud through the ATLAS working paper as a final analysis. Mr. Wawan realizes that the auditor's professional skepticism that was used carefully in a disciplined manner to maximize the tools at the ATLAS working paper that are believed to be able to detect fraud and aggressive tax planning.

Mr. Wawan's view implies that the ATLAS working paper has provided features that can be used to detect risks at the audit planning stage. By understanding the client's business carefully through professional skepticism, the auditor will be able to predict the possibility of client non-compliance with the fulfillment of his tax obligations. Efforts to detect initial risk greatly determine the choice of substantive procedures at the risk response stage, thus making the audit more efficient and effective.

The auditor's professional skepticism on audit assignments by assessing the significant risk of material misstatement on the A230 index is believed to be able to prevent fraud and aggressive tax planning. Aggressive tax planning is risky considering that entity generally view taxes as a burden. Humans have an economic nature, affect the behavior in fulfilling their tax obligations. This is in line with Franklin's view taxes and death are all that is certain in the world [28]. Thus, tax compliance depends on trust and tax authority enforcement [29–33].

Tax collection in Indonesia initially used the official system, in the sense that the amount of tax payable was determined by the tax authority. This condition certainly led to tax collection that has not fulfilled a sense of justice. The tax system reform was carried out by implementing a national legislation system starting in 1983 towards the self-assessment system [34], [35]. In reference to the results of the Palil & Mustapha, in Malaysia the application of the self-assessment system was not yet appropriate, as the country's legal awareness level was still low [36]. Further research revealed that taxpayers prefer to report formal income, not non-formal income as reflecting of rational taxpayer [37–39]. This also creates large chances for entity by implementing aggressive tax planning. There is justification from clients and accountants who compile financial reports to maximize profits.

Tax aggressive actions carried out by entity reduce the tax burden, in accordance with the results of an Ylönen & Laine study of one company in Finland. Here, tax planning is less disclosed in the company's financial statements to lower taxes [40]. The aggressive tax planning actions are influenced by unclear tax regulations [41]. Given that there is still a high chance of an entity taking aggressive tax planning actions, the auditor must use his professional skepticism to detect the possibility of a risk as early as possible.

C. *The ATLAS Working Paper is Believed to Improve Audit Quality*

Previous research suggests that, in an era with evolutionary financial frauds, a computer assisted automated fraud detection mechanism is more effective and efficient [42]. Further research using data mining techniques [43] and a hybrid approach model for prevention [44] are effective as tools support. All fraud detection must be compiled in one working paper. We believe that the tools available in the ATLAS working paper can improve audit quality. The views of informants regarding audit quality are influenced by two factors, internal factors and external factors. Internal factors are related to the auditor's professional skepticism in small and medium-sized accounting firms. Meanwhile, the external factors are related to the features found in the ATLAS working paper. The exploration of the views of the research informants begins with the views of Mr. Kumala, then Mr. Eko, and finally with Mr. Wawan who spoke about his beliefs regarding the informants of the ATLAS working paper who are able to improve audit quality. Excerpts of interviews are presented as follows:

Mr. Kumala's view:

Regarding the views of PPPK that believes the existence of standards regarding the ongoing and connected education process makes audit quality increase. I agree with that, because auditing is [a complicated matter] if it is not assisted by software and there must be something missing.

Mr. Eko's view:

The examination also presentations and we ask for opinions based on the software they have. So far, it is almost similar and delicious, it is more user friendly because it speaks Indonesian and does not have to think twice and evenly asks to increase it so that the work can be done online, simultaneously do not go substantially offline, it is sufficient [to be improved user friendly].

PPPK has high hopes that ATLAS working paper will be a success. The overall goal is to improve audit quality and it is expected that the procedures in ATLAS can be understood.

Mr. Wawan's view:

The auditor of small and medium firms has working paper to assess risk and able to [link risks with procedure audit?] well at ATLAS there are guidelines for this.

The view of Mr. Kumala expressly states that it is better to use some aspects of the ATLAS working paper than not use it at all and that unsuitable aspects can be adjusted according to the needs of each firm. Mr. Eko further asserted that in the future, the ATLAS working paper will be made more user- friendly. Mr. Eko also needs input from the auditor to compare the ATLAS working paper with the system used previously. It is hoped that Mr. Eko at the ATLAS working paper will be able to meet the weaknesses and shortcomings of the system.

Mr. Wawan firmly stated his belief that the ATLAS working paper was able to improve audit quality. Similarly, Mr. Eko stated that the main objective of the ATLAS

working paper was to improve audit quality. The main difference between the ATLAS working paper and the working paper which has so far been applied to small and medium enterprises is the addition of a risk assessment feature as a translation of a risk-based audit. At the risk assessment stage, the auditor can assess the combination of each risk at the account level, transaction level, and level of presentation and disclosure. The combination of the level of risk in the form of the risk of material misstatement is the basis for determining further audit procedures at the risk response stage. The superiority of ATLAS working paper through the risk assessment feature can detect the initial fraud of the client, thus the audit risk can be reduced to an acceptable level. Auditors must reduce risk to an acceptable level at the implementation of risk-based audits [7], [8].

V. CONCLUSION

Based on the description of the discussion, we can conclude that the ATLAS working paper was initiated from the findings of PPPK and IAPI on small and medium-sized accounting firms that did not yet have a standard working paper. ATLAS working paper is the answer to the unavailability of risk-based audit. It is also able to translate audit standards into working paper. Deep awareness from Mr. Kumala's informant shows it is better to use the ATLAS working paper than not to use it at all. Mr. Eko realizes that awareness of small and medium accountants is needed to implement risk-based work papers to improve audit quality. Mr. Wawan realizes that the features in ATLAS, if used with professionalism, can detect fraud earlier. Mr. Wawan also realizes that the ATLAS working paper is able to improve audit quality, which so far has not been integrated between risk assessment and audit procedures in small and medium-sized accounting firms. Auditors' professional skepticism, when applied carefully in the A210 sub-index and A230 working paper of the ATLAS sub-index, can detect fraud.

The results of this study are very useful as a strengthening of decision making for PPPK and IAPI to orderly small and medium auditors. Further, at the initial stage, this acts as an appeal to use risk-based working paper as an obligation for auditors who do not currently have working paper according to the standard. We hope further research can explore more auditors who have implemented ATLAS working paper properly.

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