

Auditor independence: A study of Vietnamese auditing firms

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Abstract

The article analyzes the impact of factors affecting the independence of auditors in Vietnamese auditing firms provide more empirical evidence on factors affecting auditor independence. Research method using survey through questionnaires Practicing auditors, directors of auditing firms, audit assistants, chief accountants of enterprises. The research results show that the institution, the individual characteristics of the auditor, and the environment of the audit firm have a positive relationship with the independence of the auditors in the Vietnamese auditing firms. Based on the research results, the author has proposed recommendations to improve the independence of auditors in Vietnamese auditing firms.

Keywords: independence, auditors, Vietnam.

1. INTRODUCTION

Financial information that meets the needs of users must be accurate, complete, timely and reliable. In order to do that, the independence of the auditor must be ensured. However, the auditor's independence is affected by many different factors such as non-audit service provision, audit fees, audit time, etc. Audit independence is divided into two aspects. edge is independent in reality and independent in form of expression. Independence in practice means that the auditor must express an objective and unbiased opinion throughout the audit process. It is related to appearance: the spirit of the auditor and the requirement that the auditor should in practice be independent of any client for whom he or she provides audit services, Independence of form means is that the relationship between the auditor and the audit client should be shown to be independent, third parties should perceive the auditor as being able to maintain impartiality in judgments and to resist pressure from the client company managers.

Siddhartha Sankar Saha (2018) believes that fraud is related to professional skepticism, audit tenure, etc. diminishing public confidence in the information contained in the financial statements and in the independence of the audit. Although frauds result from mistakes in corporate governance, auditor independence is also a major problem in causing fraud and leading to crises and bankruptcy. disintegration of a series of large companies as some examples have been presented above.

This study aims to examine the influence on the independence of auditors in auditing firms in Vietnam, thereby making some recommendations to improve the independence of auditors

2. Literature Review

Auditor independence is a quality in the process of auditing financial statements (Mautz and Sharaf, 1961; Boyns, 1999). There are some theories of auditor independence. They are the auditor's ability to report findings

(DeAngelo, 1981); mental state (American Institute of Certified Public Accountants, 1992); objective attitude when auditing and reporting (Bartlett, 1993); or freely carry out the work within the authority without pressure from anyone (Board, 2000). Rick Hayes et al. (2004) argue that the auditor's independence is an unbiased opinion in performing the audit, analyzing the results, accepting, and confirming the audit report. Bahram Soltani (2007) clarifies that auditor independence refers to the auditor's ability to maintain an objective, honest, and unbiased attitude throughout the audit. Gay and Simnett (2012) consider the auditor independent by the ability to withstand pressure from the company's managers when conducting an audit or providing audit-related services so that the integrity of the auditor is not affected. IESBA (2018) divides auditor independence into two categories: independence of thought and independence of form. Independence of thought whether the auditor is objective, honest, and professionally skeptical while performing the audit. And independence of form shows whether the auditor has significantly reduced the independence protection against loss of independence and has safeguards to protect against loss of independence when faced with specific circumstances in an auditing process. From there, stakeholders can assess the "independence of form" regarding the reliability of the audited financial statements if they have sufficient knowledge of auditing. There have been numerous studies on determining the factors that affect independence and assess the influence of these factors (Nguyen, T., and Nguyen, T., 2020).

- Personal characteristics and qualities of auditors

Utilitarian. When individuals make ethical decisions or when they consider whether an action is good or bad, the theory of utilitarianism is often used to judge. Cohen et al. (1996), Modarres and Rafiee (2011) explore how utilitarianism affects the ethical behavior as well as the ethical perception of auditors. A comparative study of accounting students from Chinese and Canadian universities shows that students frequently use ethically related factors

to justify their behavior such as utilitarianism, affiliation, and fairness (Ge and Thomas, 2008).

Awareness of professional ethics. The deontological approach to ethics focuses on the action rather than the outcome. Auditors have an ethical obligation to conduct a fair and honest audit of a company's financial performance (Keller et al., 2007). By examining a company's financial statements, auditors give them credibility. ethics is important in encouraging that their professional judgment is not undermined by any pressure or from the client's management (Ardelean, 2013). Codes of professional conduct can guide them in defining their duties (Modarres and Rafiee, 2011).

Working seniority, professional position. Weeks et al. (1999) concluded that male and female people have different moral perceptions in each stage or time of their work. People in the career development stage exhibit a higher moral outlook than those in the early career stage. The more experienced and older, the better ethical awareness they have (Eweje and Brunton, 2010).

Religion. According to functional theory, religion has a significant influence on the behaviors of individuals, especially their beliefs (Light et al., 1989). The professional ethics of auditors has a certain impact of religious issues. Research by Aydemir and Egilmez (2010) also confirms the influence of religion on auditor independence.

Studying, training and specialized skills. Studying and training are the most important issues of the audit profession to help auditors improve their professional competence and audit ethics. Auditors must have appropriate training and qualifications relevant to the audit (Arens et al., 1995). In addition, the auditor must have worked through all stages and be independent of thought, and must be careful in performing the usual professional activities and in preparing reports. Therefore, auditors need to have in-depth knowledge of each specific industry (Gul et al., 2009).

- The environment of auditing firms

Non-Audit Services. Non-audit services have potential risks to auditor independence. Some empirical studies demonstrate the influence of non-audit services on the auditor independence such as research on consulting services for management jobs by Bakar et al. (2005); research on system design services by Pany and Reckers (1983); research on tax consulting services by Robinson (2008); research on litigation support services by Jenkins and Lowe (1999). Types of non-audit services can affect auditor independence to varying degrees (Van Liempd et al., 2019). In addition, non-audit service fees can also negatively affect auditor independence (Ali and Nesrine, 2015; Kang et al., 2019).

Priority and potential employment relationship. There are some empirical studies on the influence of auditor-client relationships. Because the auditor will work with senior personnel of the client during the auditing process, it will create a close relationship. Quick and Warming-Rasmussen (2015) argue that this relationship can weaken the auditor independence of form. When an auditor is invited to work for the client in the future, it may affect the auditor independence (Imhoff Jr., 1978).

Audit tenure. Audit tenure is a factor affecting independence (Muthui et al., 2014). Dishonest financial statements are more likely to occur during the first three years of the auditor-client relationship, but no evidence of dishonest financial reporting for the audit tenure has been found longer (Carcello and Nagy, 2004). Auditors seem willing to sacrifice independence when the work is lengthy (Garcia-Blandon and Argiles, 2015).

Audit fees and economic dependence on the client. Audit fees are legal and accepted by the state and audit associations. However, abnormal audit fees may affect auditor independence. DeAngelo (1981) argues that low fee may reduce the auditor independence because auditors tend to reduce work in the audit process. The experimental study of Kiridaran et al. (2010), and Asthana and Boone (2012) also confirm this relationship. In contrast, by empirical research, Choi et al.

(2010) found that unusually high audit fees also affect auditor independence and audit quality.

Economic dependence can also lead to the risk of compromise. The empirical study of Hunt and Lulseged (2007) shows that the independence of the auditors working in the Big 5 audit firms is not affected, while there is a decrease in the independence of the audit non working at the Big 5. Auditors are often less cautious with large clients than small clients (Gaver and Paterson, 2007).

Competitive environment. Because independent auditors practice and work full-time at the audit firm, the environment of the audit firm will have an impact on the auditor independence (Shockley, 1981). The higher the competitive operating environment, the more the auditor's independence will be affected. The studies of Bakar et al. (2005), Muthui et al., (2014) also have similar conclusions.

Firm size and reputation. Some studies suggest that the size and reputation of the company influence the auditor independence. Shockley (1981) showed that auditors working in small auditing firms have a higher risk of loss of independence than auditors working in large companies. To Chepkorir (2013), the size of the representative office or branch of an audit firm also has an impact on auditor independence. In addition, the reputation of the audit firm also affects the auditor independence (Omri and Akrimi, 2015)..

Institutional Factors

Institutional factors (Change in legal regulations; Supervision and control of the auditing professional association; Supervision and control of the State Securities Commission; Auditing practice risk; Integration and economic development) may also affect the auditor independence. The auditor's decision is derived by the political economy and accounting institutions where the company does business (Qomariyah, 2019). Hope and Langli (2010) concluded that auditor independence is impaired when performing audits on private clients. According to Al-Ajmi and Saudagaran (2011), the risks of auditing practice can increase the independence of the

auditor. They are the risk of litigation against the auditor, disciplinary action from professional organizations or legal authorities, damage to their reputation, and losing the professional certificate.

3. Research methods and models

3.1. Research method

Research method used includes survey through questionnaires, survey subjects include practicing auditors, directors of auditing firms, audit assistants, chief accountants of enterprises. Auditor independence, Institution, Auditor's personal characteristics, Audit firm environment are measured on a five-level Likert scale Very good, good, average, not good, weak. The 5-level Likert scale is familiarly used in many studies, so the author also quantifies each factor according to five levels. After the survey results are available, the data is processed by statistical methods to determine the weight and frequency of the selected factors, the qualitative survey results about the factors affecting the independence of the control, and the results of the qualitative survey. As an accountant, processing data on SPSS statistics 25 software, analyzing the reliability of factors as well as factor measurement criteria, and applying statistical methods to synthesize and compare to estimate The impact of factors on the independence of the auditor.

The scope of the study is Vietnamese auditing firms. Research data was collected in the form of face-to-face interviews and email interviews with practicing auditors, directors of auditing firms, audit assistants, and chief accountants of enterprises. The survey results collected 350

questionnaires. After eliminating the invalid questionnaires due to many blank cells, the author chose to use 336 questionnaires.

3.2. Research model and research hypothesis

From the research overview, the proposed research model is as follows:

$$AI = \beta_1 + \beta_2 \times INF + \beta_3 \times CQA + \beta_4 \times EAF + E$$

Impact assessment Of the factors affecting the auditor's independence in Vietnamese auditing firms, the study uses 5 detailed hypotheses as follows:

Hypothesis 1: Institution has a positive relationship with the independence of auditors in Vietnamese auditing firms

Hypothesis 2: Personal characteristics of auditors have a positive relationship with auditor independence in Vietnamese auditing firms

Hypothesis 3: Environment Auditing firm market has a positive relationship with the independence of auditors in Vietnamese auditing firms

4. Research results

4.1. Testing the scale

The results of evaluating the reliability of the scale by Cronbach's Alpha show that the scales have a reliability greater than 0.6 and the correlation coefficient of the total variable is greater than 0.3. All scales satisfy the conditions for EFA exploratory factor analysis. The reliability of the scales is summed up in the table below.

Table 1: Scale test results

No.	Variable names	Symbol	Number of observed variables	Cronbach's Alpha	Smallest Total variable correlation coefficient
1	Auditor independence	AI	3	0.783	0.563
2	Institutional Factors	INF	5	0.832	0.571
3	Personal characteristics and qualities of auditors	CQA	6	0.862	0.587

4	The environment of auditing firms	EAF	7	0.871	0.596
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4.2. Exploratory Factor Analysis

Factor analysis was performed with Principle Component extraction, Varimax rotation for the dependent observed variable. The results show that the coefficient KMO = 0.877 (condition > 0.5); Significance level and Barlett test = 0.000 (meet condition < 0.05) show that EFA analysis is appropriate. The total variance extracted is 59,150% > 50%; and factor loading factors are all greater than 0.5, so they are satisfactory. The official scale after EFA processing includes 3 independent variables with 18 observed variables as proposed.

Table 2. Results of EFA analysis

Rotation matrix table			
	Factor		
	1	2	3
EAF7	0.797		
EAF2	0.786		
EAF3	0.749		

EAF5	0.740		
EAF6	0.712		
EAF1	0.701		
EAF4	0.670		
CQA2		0.804	
CQA1		0.801	
CQA4		0.742	
CQA3		0.709	
CQA5		0.684	
CQA6		0.645	
INF5			0.779
INF2			0.765
INF4			0.720
INF3			0.715
INF1			0.663

4.3. Regression analysis

Table 3. Statistical results of factors

Model summary					
Model	R	R squared	R squared	Estimated error of standard deviation	Durbin coefficient - Watso
1	0.743 ^a	0.553	0.549	0.58779	1.912
. Predictors: (Constant), EAF, INF, CQA					
b. Dependent Variable: AI					

The adjusted R squared reflects the influence of the independent variables on the variation of the dependent variable, in this case factors Institutional, individual characteristics of the auditor, Environment of the audit firm affects 54.9% to the independence of auditors in Vietnamese auditing firms. The Durbin-Watson coefficient is 1.912, in the range from 1.5 to

2.5, so there is no first-order sequence autocorrelation.

In order to check whether this regression model is suitable for the collected data set and has application significance, the author continues to test the model's fit through ANOVA test as follows

Table 4: Suitability test (ANOVA model)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	141.739	3	47.246	136.749	0.000 ^b
	Residual	114.705	332	0.345		
	Total	256.443	335			

The model's F-statistic has a Sig value. = 0.000 < 0.05 shows that the model fits the data set and can be generalized. VIF coefficients are all less than 2, so there is no multicollinearity between components that do not appear in the research model.

Regression results showing the degree of influence of factors on auditor independence in Vietnamese auditing firms are shown in the table below:

Table 5: Results of regression multiple

Model		Coefficient						Multicollinear Statistics	
		Unnormalized coefficient		Standardized Coefficients	t	Sig.	Tolerance	VIF	
		B	Std. Error	Beta					
1	(Constant)	-0.181	0.202		-0.897	0.001			
	INF	0.487	0.050	0.429	9.750	0.000	0.695	1.439	
	CQA	0.351	0.048	0.329	7.292	0.000	0.664	1.507	
	EAF	0.186	0.044	0.167	4.230	0.000	0.864	1.157	

The sig test value for each independent variable < 0.05: all variables are significant in the model.

Beta coefficients are all positive: all variables have the same effect on the dependent variable

The regression model is written as follows:

$$AI = - 0.181 + 0.429INF + 0.329CQA + 0.167EAF + E \text{ Normalized}$$

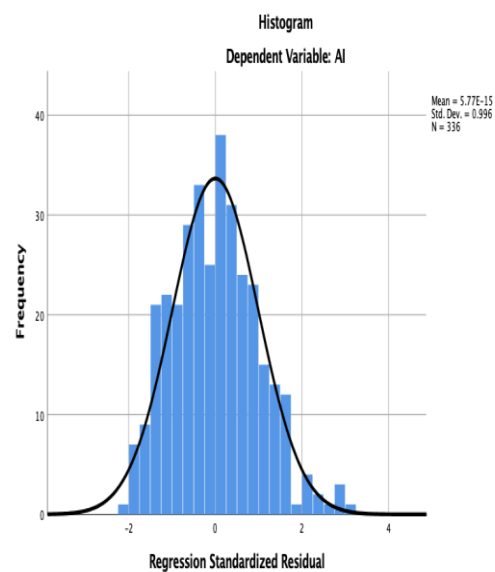


Figure 1: Residual frequency histogram

5. Discussion and recommendations

Based on the results of quantitative research on factors affecting the independence of auditors in Vietnamese auditing firms, the following conclusions can be drawn. Multiple linear regression extracted by standardized Beta coefficient shows that the standardized Beta coefficients of the factors are: Institution (0.429), Auditor's personal characteristics (0.329), Public environment audit firm (0.167).

From the results of the study of factors affecting the independence of auditors in Vietnamese auditing firms, the author makes some recommendations to improve the independence of auditors in the auditing firms. The audit profession in Vietnam is as follows:

Physical is the factor that has the greatest impact on the independence of auditors. Continue to improve the legal framework on independent audit. The State fully promulgates and completes the legal framework on independent audit, creating an equal and controlled legal environment. Auditing standards are considered to be the basis for guiding the performance of auditors, and at the same time a measure of audit quality. Therefore, the State needs to continue to improve both the current accounting regime and international accounting standards. Auditors need to always learn to improve their professional qualifications to meet job requirements, have good professional ethics, and identify cases or situations that are dangerous to themselves, their working units or their reputation. audit industry to proactively take appropriate measures to avoid risks, protect themselves and the company's reputation. Auditing firms need to improve the quality control system of the auditing firms, in which special attention is paid to building an effective audit quality control process as well as upholding the role of auditors. independent control in the audit firm for each audit. Internal quality control of auditing firms to improve the quality of audit services, assurance services and related services based on the basis of ISA 220 auditing standards - internal control system of the audit firm.

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