


FACTORS INFLUENCING THE AUDITOR INDEPENDENCE AND AFFECTS TO AUDIT QUALITY OF SUPREME AUDIT INSTITUTION OF VIETNAM

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ARTICLE INFO	ABSTRACT
<p>Article history:</p> <p>Received 20 February 2023</p> <p>Accepted 08 May 2023</p>	<p>Purpose: The aim of this study is to explore the factors affect to auditor independence, and impacts auditor independence to audit quality of Supreme Audit Institution (SAI).</p> <p>Theoretical framework: This study explores factors affecting the auditor independence in public sector based on articles pertaining to public sector audits that were published in major publications in the 20th century. The theories were applied in order to build up research model about factors influencing the auditor independence and affects to SAI's audit quality.</p> <p>Design/methodology/approach: Research using complex techniques to analyze complex relationships in the SEM model. This result tests research model in Vietnam from the perspective of the state auditors' perception with 225 valid responses.</p> <p>Findings: The result found out three primary factors that affect the independence of public-sector auditors: political hegemony, auditor tenure and relationships with auditees. These factors have negative impact on state auditor's independence, meanwhile auditor independence has a positive impact on SAI's audit quality.</p> <p>Research, Practical & Social implications: The study contributes to existing literature by providing empirical evidence for there is no suitable audit quality measurement framework for SAIs.</p> <p>Originality/value: The results highlight strong importance of the auditor independence so that SAI Vietnam can have effective solutions to protect independence of state auditor from threats and improve the audit quality of SAI.</p> <p>Doi: https://doi.org/10.26668/businessreview/2023.v8i5.2197</p>
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FATORES QUE INFLUENCIAM A INDEPENDÊNCIA DO AUDITOR E AFETAM A QUALIDADE DA AUDITORIA DA INSTITUIÇÃO SUPREMA DE AUDITORIA DO VIETNÃ

RESUMO

Objetivo: O objetivo deste estudo é explorar os fatores que afetam a independência do auditor e impactam a independência do auditor na qualidade da auditoria da Entidade Fiscalizadora Superior (EFS).

Referencial teórico: Este estudo explora os fatores que afetam a independência do auditor no setor público com base em artigos pertencentes a auditorias do setor público que foram publicados nas principais publicações do século XX. As teorias foram aplicadas a fim de construir modelo de pesquisa sobre fatores que influenciam a independência do auditor e afetam a qualidade da auditoria da SAI.

Design/metodologia/abordagem: Pesquisa usando técnicas complexas para analisar relacionamentos complexos no modelo SEM. Este resultado testa o modelo de pesquisa no Vietnã do ponto de vista da percepção dos auditores do estado com 225 respostas válidas.

Resultados: O resultado encontrou três fatores principais que afetam a independência dos auditores do setor público: hegemonia política, estabilidade do auditor e relacionamento com os auditados. Esses fatores têm impacto

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negativo na independência do auditor do estado, enquanto a independência do auditor tem um impacto positivo na qualidade da auditoria da SAI.

Implicações de pesquisa, práticas e sociais: o estudo contribui para a literatura existente ao fornecer evidências empíricas de que não há uma estrutura de medição de qualidade de auditoria adequada para SAIs.

Originalidade/valor: Os resultados destacam a forte importância da independência do auditor para que a SAI Vietnã possa ter soluções eficazes para proteger a independência do auditor estatal contra ameaças e melhorar a qualidade da auditoria da SAI.

Palavras-chave: Entidade Fiscalizadora Superior, Auditor, Independência, Qualidade da Auditoria, Setor Público.

FACTORES QUE INFLUYEN EN LA INDEPENDENCIA DEL AUDITOR Y AFECTAN LA CALIDAD DE LA AUDITORÍA DE LA INSTITUCIÓN SUPERIOR DE FISCALIZACIÓN DE VIETNAM

RESUMEN

Propósito: El objetivo de este estudio es explorar los factores que afectan la independencia de los auditores e impactan la independencia de los auditores en la calidad de la auditoría de la Entidad Fiscalizadora Superior (EFS).

Marco teórico: Este estudio explora los factores que afectan la independencia del auditor en el sector público con base en artículos relacionados con las auditorías del sector público que se publicaron en las principales publicaciones del siglo XX. Las teorías se aplicaron para construir un modelo de investigación sobre los factores que influyen en la independencia del auditor y afectan la calidad de la auditoría de la EFS.

Diseño/metodología/enfoque: investigación que utiliza técnicas complejas para analizar relaciones complejas en el modelo SEM. Este resultado prueba el modelo de investigación en Vietnam desde la perspectiva de la percepción de los auditores estatales con 225 respuestas válidas.

Hallazgos: El resultado encontró tres factores principales que afectan la independencia de los auditores del sector público: la hegemonía política, la permanencia del auditor y las relaciones con los auditados. Estos factores tienen un impacto negativo en la independencia del auditor estatal, mientras que la independencia del auditor tiene un impacto positivo en la calidad de la auditoría de la EFS.

Implicaciones de investigación, prácticas y sociales: el estudio contribuye a la literatura existente al proporcionar evidencia empírica de que no existe un marco de medición de calidad de auditoría adecuado para las EFS.

Originalidad/valor: Los resultados resaltan la gran importancia de la independencia del auditor para que la EFS de Vietnam pueda tener soluciones efectivas para proteger la independencia del auditor estatal de las amenazas y mejorar la calidad de la auditoría de la EFS.

Palabra clave: Entidad Fiscalizadora Superior, Auditor, Independencia, Calidad de la Auditoría, Sector Público.

INTRODUCTION

Background

Public sector auditing has been a role in performing audits and other assurance services to enhance the accountability of government and audited entities (Salih & Hila, 2017)¹ to ensure an unbroken chain of accountability exists between parliament and government (Funnell, 1994). Over the past few decades, the audit profession has been controversially unfit for purpose, with the key question being whether auditing can meet society's expectations (Jeppesen, 2019). While the audit crisis enveloping the private sector is now causing many consequences (Brydon, 2019), similar problems are emerging in public sector and challenging public sector concerns (Cordery & Hay, 2019). Public sector auditing had faced increasing criticism for failing to highlight issues of operational efficiency and financial sustainability in government and public institutions (Murphy, Ferry, Glennon, & Greenhalgh, 2018). Therefore,

it is important that SAI's audit quality is being enhanced. The most SAI achieved the completion of the tasks entrusted with high levels of quality in performance (Akbar & Mahdi, 2023), as well as audit quality in public sector plays a potentially important role in preventing corruption along with long-term development of democracies and social welfare (Gustavson & Sundström, 2016; Johnsen, 2019). However, practiced experience shows that auditing does not appear to be highly effective in fight against corruption (Jeppesen, 2019) or ethical misconduct (Bringselius & Management, 2018).

Whether in private or public sector, auditor independence is key to ensuring audit legitimacy and quality (Francis, 2004). According to Tepalagul and Lin (2015), auditor independence affects audit results as well as is one of the predictors of audit quality. Lack of auditor independence leads to poor handling of financial issues and low audit quality (Chen, Hsu, Huang, Yang, & Research, 2013). Lack of independence not only tarnishes the profession's reputation but also has many unpredictable financial and non-financial consequences and reports with irregularities, damaging audit quality. The independence of public sector auditors and their involvement continue to be persistent and challenging issues in public sector audit (Johnsen, 2019) because it is key to create public confidence in the management and spending of budget in a democratic and accountable system. This view of public sector's auditor independence is deeply ingrained in the research literature, as Normanton and Normanton (1966) argues that public sector's auditor independence is perhaps the best defense of citizens against the abuse of money taken from people's pockets.

Auditor independence is essential to modern auditing practices, regardless of economic sector in which the audited organization operates (Wanna, 2006). The research literature shows that auditor independence in private sector has been widely discussed over past three decades, its study in public sector is still modest (Gendron, Cooper, & Townley, 2001; Hay & Cordery, 2018; Tepalagul & Lin, 2015). However, auditor independence of public sector must be considered in political and social context (Cooper & Neu, 2006).

Justification

According to our literature review, there are no systematic synthesis of factors affecting auditor independence. Previous studies have not considered relationship between factors affecting auditor independence, auditor independence and SAI's audit quality in research model. Furthermore, we found that there is little empirical evidence on these relationships, especially in the context of developing countries. Moreover, Hay and Cordery (2018) call for

more research on public sector auditing, especially in the context of developing countries, especially Vietnam.

Objective of the Work or Research Problem

We carry out this research with the aim to propose factors affecting auditor independence, auditor independence and SAI's audit quality in research model and make effective solutions to protect independence of state auditor from threats and improve the audit quality of SAI.

LITERATURE REVIEW

Public Sector Auditor's Independence

Independence is a social construct wherein claims regarding auditor's independence are socially assured (Gendron et al., 2001). Furthermore, auditor independence is a tough idea to comprehend because it is a manifestation of their professional integrity (Carey & Doherty, 1966). Therefore, independence is a concept for which there is no agreed-upon definition and which the auditor determines to be appropriate in order to preserve the value of auditing and objectivity. The auditor independence is derived from a number of sources, including business and auditing law, professional codes, auditing procedures, citizenship education and knowledge of how democracies operate. The independence of public sector auditor is crucial because auditors must be able to critically evaluate government operations and provide objective reports to public (Normanton & Normanton, 1966). Public sector auditors are required to have a high level of objectivity and honesty due to the significance of audit work and reporting since they have a significant responsibility to hold the government accountable for the management of resources and public finances. There are aspects of auditor independence that are consistent between the public and private sectors such as both fields of audit accept concepts like independence of thinking and independence of form (Office & Commerce, 1996). These two components are collectively referred to as independence of thought and independence of form (Mautz, 1961) and they are widely accepted in academic studies and contemporary auditing literature. In accordance with this, ideological independence is the ability of auditors to perform their work with honesty, objectivity, and professional skepticism, formal independence is the avoidance of any circumstance that could cause a third party to believe that an auditor has lost their professional skepticism, objectivity, and integrity (Porter, Simon, & Hatherly, 2014).

Furthermore, studies of public sector auditor's independence are primarily conducted in western nations with advanced democracies. As a result, public sector auditor's independence has always been a source of debate among researchers and has not been extensively researched in many developing nations. Independence is among the most often addressed topics in audit literature. Independence is regarded as a cornerstone of auditing practice as it increases confidence of those who will be using the audit results (Carey & Doherty, 1966). According to Flint (1988), independence plays a crucial role in enhancing value of audit implementation and results unless audit job is essentially worthless (Power, 1997). One of the key topics in academic research on auditing is the examination of auditor independence including definitions of independence, understanding the value of audit independence and explores variables influencing auditor independence.

Factors Influencing Auditor Independence in Public Sector

Reviewing papers on factors affecting auditor independence in public sector, we found that this is a relatively new topic and there are not many published documents on this topic. In addition, we had not seen any published research on systematic synthesis of factors affecting auditor independence. Therefore, the reviewing of the literature is based on articles related to public sector audits that were published in major publications in the 20th century, we structure our analysis around the three primary factors that affect the independence of public sector auditors: political hegemony, auditor tenure and relationships with auditees.

The relationship between political hegemony and state auditor independence

Research on political hegemony affecting the independence of state auditors has been interested since the 1980s, the number of studies is mainly concentrated in countries with developed democracies such as Denmark (Skærbæk, 2009), Canada (V. S. Radcliffe, 2011), Australia (Funnell, 2015), Germany, Italy (Monfardini & Maravic, 2012) and The United States (V. S. J. A. Radcliffe & Interest, 2012). The premise study is Baber (1983) about role of auditing in public sector, to examine the relationship between public sector auditor and political competitions in United State America. The study results suggest that a contractual framework suggests that audit arises from agreements between elected officials and the interest groups that support them and predict that audit varies directly with key competition, which influence on auditor independence. During the 2000s, studies looked at auditing and politics in the context of US Government Accountability Assessment Agency (GAO) and SAI Israel to describe the

pressures on SAI to examine sensitive policy issues and involved in partisan and personal controversies among elected officials (Grasso & Sharkansky, 2001), result has recommended that legislators should not ask SAI to resolve sensitive issues politically in order to ensure audit independence is not affected by political factors. In addition, the political-economic relationship is also an issue for research examining the impact on auditor independence such as the study of H. S. Chan and T.-T. Su (2009) in China, research on performance audits of L. M. English (2007) in public-private partnership (PPP) investment program in Australia. In recent years, we found that research on political hegemony affects auditor independence in developing countries. The most typical is the study of Sumiyana, Hendrian, Jayasinghe, and Wijethilaka (2021) in Indonesia, based on Gramsci's hegemony theory to test the political hegemony affecting the independence of auditors in Indonesia. Through analysis documentation and in-depth interviews conducted with staff, supervisors and professional investigators at SAI Indonesia show that ideology and political hegemony influence perceptions of auditors at SAI Indonesia.

From the perspective of Gramsci's hegemony theory in public sector audit, political hegemony through coercion, ruling class mentality, sphere of influence and ideology gradually erodes the constitutive role of auditor, raises concerns about transparency and accountability of public sector institutions. SAI's auditor is challenged when the ruling class uses political power to erode the auditor's beliefs, ideas and values. Therefore, we propose hypothesis:

H1: Political hegemony has a negative impact on state auditor's independence.

The relationship between relationship with the auditee and state auditor independence

The review of many literatures, we found that there are many studies on auditor tenure in private sector, which have been developed since the early 19th century. However, there has not yet been published many research papers. Results have received much consensus from researchers that auditor tenure has negative relationship with auditor independence such as study of Donald R. Deis and Gary (1992) at audit office of Texas education authority on analysis of quality control review reports from 1984 to 1989. Mulati (2022) recommended that SAI Uganda made three years rotation policy for OAG's internal audit entities to complement the non-rotation of groups. According to study of M. J. P. C. Schelker (2012), role of public sector auditor in improve transparency and presentation of evidence on impact of auditor tenure and term limits on government performance, arguing that auditor independence is affected by length of audit period between auditor and auditee. In United States, most state auditors are

appointed to a fixed term whose duration varies from state to state (M. J. P. C. Schelker, 2012). It is also a cause for public sector auditor rotation because it is often argued that longer auditor tenure hinders independence. US federal law defines a fixed period (2, 4, 5, 6, 7, 8 or 10 years) after ending of relationship between auditor and auditee relationship. According to study of M. Schelker (2013) in federal sector audit in United States, divided into two views: proponents argue that auditor rotation is an important mechanism to ensure auditor independence as relationship between management and auditors becomes closer over time. On the other hand, argued that auditing requires the technical knowledge of auditee and auditor rotation would destroy the auditor's understanding of auditees. In addition, INTOSAI proposes that auditor tenure should be unaffected by any operating influence and SAI should have freedom to exercise powers. SAI in each country has its own specific regulations although general standard still basically complies with standards of INTOSAI. Auditor General is head of the SAI and there are no rotational provisions except for termination in accordance with the constitution although SAI's auditor may be rotation.

Social identity theory suggests that auditor's empathy and comfort with auditees, which will reduce the auditor independence in audit process. Auditors can consider auditees as new company in the future because there is still a tendency for auditors to leave SAI to become auditee's managers such as corporate capital contribution, financial director or accountant, chief accountant. In addition, many research results also show that relationship with the audited entity has a negative impact on state auditor independence such as Moore, Tetlock, Tanlu, and Bazerman (2006) found that financial interest of auditor to auditees influenced professional, objective and independent judgment of auditor. Study of Irmawan, Hudaib, and Haniffa (2013) explores the perception of auditor independence in Indonesia. Study of threats' influence to auditor independence of Al Nawaiseh and Alnawaiseh (2015) in Jordan, V. S. Radcliffe (2008) evaluates public sector audit using results of performance audits of Cleveland Public Schools, Ohio State, USA, study of Lobikoki (2019) on auditor independence in public and private sectors in Tanzania. Therefore, we propose hypothesis:

H2: *The relationship with auditee has a negative impact on state auditor's independence.*

The relationship between relationship with the auditee and state auditor independence

The state auditor's relationship with audited entity is the auditor's understanding of auditee (individuals, organizations) according to consistency (Herda & Lavelle, 2012). Initial

studies on impact of auditor's relationship with auditee on auditor independence are still unclear (Mautz, 1961). Study of Flint (1988) clearly explains that this relationship can have an adverse impact on auditor independence unless it is managed carefully because it can create a conflict of interest, conflict of loyalty and emotional conflict for auditors. When auditor has established relationship with head of auditees such as relatives or family, it may be difficult for the state auditor to maintain their independence when family members, spouses, parents or their children are interested in audit results (Flint, 1988). Similarly, results of analytical research on the US audit system on conflicts of interest related to auditor independence. Moore et al. (2006) suggest that auditor's financial interest in auditors can be found in situations such as the auditor's investment and other financial interests. As a result, it may affect the auditor's financial interests to the audit unit, affecting the professional and objective and independent judgment of the auditor. Agreeing with above views, the study exploring the perception of auditor independence in Indonesia by Irmawan et al. (2013), study suggest that auditor's family members participate in the audit involved in the audited entity's business, auditor independence is less trusted and auditor independence is reduced when government leaders are an influential political figure and auditor's peer. Threats' study to auditor independence by Al Nawaiseh and Alnawaiseh (2015) in Jordan, found that threats (self-interest threat, self-review threat, advocacy threat, familiarity or intimacy and threat) affect auditor's formal and ideological independence while the variables of expertise and experience have no effect on the auditor's perception. Furthermore, auditors tend to empathize with audit entity and auditors who are more sympathetic to the audit entity are more likely to accept the entity's preferred treatment and perform behaviors that reduce auditor independence and audit quality (Svanberg & Öhman, 2015). Although INTOSAI standards also recommend threats from relationship with auditee to affect auditor independence. However, we found that context in each country and time of the study can give different degrees of impact of relationship on auditor independence. At the same time, research on primary data also needs to be measured through the auditor's perception, which is still modest in studies and needs more empirical research in SAI.

According to comfort theory, innovation of comfort concerns what auditor is comfortable with in one place or in a variable period of time. Therefore, audit process at an entity is repeated many times or periodically, leading to the auditor's deeply understanding of auditee, auditor feels comfortable in relationships with auditees, lead to a negative effect on auditor independence subject to compliance during audit. Therefore, we propose hypothesis:

H3: Auditor tenure has a negative impact on state auditor's independence.

Audit quality of SAI

Audit quality is probability that auditor will find out a misstatement in auditee's accounting system and report the matter (DeAngelo, 1981) and it depends on the level of expertise of the auditor, while report will depend on auditor independence and competence (Anto & Yusran, 2023). According to GAO (1986), audit quality is defined as compliance with professional standards and contractual terms for audit under consideration. Literature studies suggests that building a framework to measure SAI' audit quality is difficult and there is no standard model to fit all SAIs because countries have different conditions, specific political, social, cultural and economic. The literature on audit quality in public sector emphasizes importance of factors specified in current legislation in each country. According to Clark, De Martinis, and Krambia-Kapardis (2007), SAI's independence enhances the government's accountability and public sector entities while SAI must also be held accountable to parliament for the use of resources and exercise their authority. Moreover, SAI must ensure the correctness and honesty of audit process, development of audit standards, audit procedures are also specified in the law. Therefore, SAI's audit quality is measured by analyzing the information required by law (De Martinis & Clark, 2003; L. English, 2003; Kiraka, Clark, & De Martinis, 2002). Research in Australian public sector context, L. English and Guthrie (2000) develop scale of audit quality framework of SAI Australia by analyzing the regulatory requirements related to public sector audit. The framework of English and Guthrie (2000) has been used by Clark et al. (2007) in a comparative study on the quality of public sector audits in 25 members states of the European Union. Accordingly, Clark et al. (2007) emphasized that SAIs need to be independent of the National Assembly, the government's executive. Based on this measurement framework, the research results of Brusca, Caperchione, Cohen, Rossi, and harmonization (2015) in some European countries show that audit quality in public sector in some European countries is not uniform because the member countries are not the same. European Union members are socially, economically, politically, geographically and historically diverse, so the quality of audits at SAIs varies. To apply of the audit quality measurement framework of English and Guthrie (2000), Caruana and Kowalczyk (2021a) used to evaluate the audit quality of SAI Malta and SAI Poland.

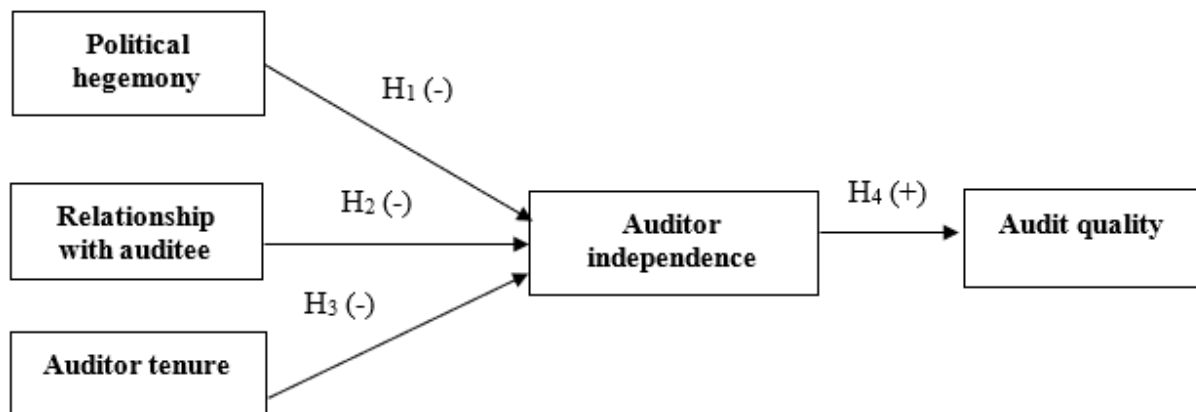
The main purpose of agency theory is to reflect relationship in structure of principal and agency, two parties engaged in cooperative behavior but different goals and attitudes towards risks (Eisenhardt, 1989). In public sector, parliament represents citizens, giving right to manage public budget to public organizations. Therefore, SAI's audit report gives opinion on validity

of auditees' financial statements to parliament. However, it is important for auditors to provide them objectively and in a manner that is not biased due to conflicts of interest. Where there is evidence that auditor is not independent with interested parties, auditor's opinion provides little or even insignificant in ensuring truthfulness and fairness of financial information (Porter et al., 2014), thereby audit quality will be low. Agency theory is used to clearly explain the role in the relationship between auditor independence and SAI's audit quality in the context that public organizations and authorized parties must have accountability for the management and use of public resources to the parliament and voters. Therefore, we propose hypothesis:

H4: Auditor independence has a positive impact on SAI's audit quality.

We had based on the supporting background theories and results from previous studies to build theoretical model, explaining why the above independent variables are chosen. We proposed a research model for study follows:

Figure 1: Theoretical Model



Source: Prepared by the authors (2023).

DATA AND METHODOLOGY

This study used survey data from experienced state auditors. There are approximately 2.000 auditors working at SAI Vietnam, convenient sampling method was used to select 225 samples. Firstly, we discuss with 10 experienced state auditors to pre-tested questionnaire. We sent approximately 300 questionnaires to respondents via email. Ten times the largest number of structural paths directed at a particular construct in the structural model is appropriate for sampling size for PLS-SEM model (Hair Jr, Sarstedt, Ringle, & Gudergan, 2017). To received 225 valid responses is acceptable for analysis by SmartPLS 4.0.8.5 software.

Table 1: Sample characteristics

Demographics	Item	Percentage
Units	Governing Advisory Departments	18.7
	Specialized Audit Departments	14.2
	Regional State Audit Offices	67.1
Type of audit	Financial audit	56.8
	Performance audit	7.6
	Compliance audit	34.7
Job position	Director General/Vice- Director General	7.1
	Manager/Senior	31.6
	Staff	61.3
Work experience	From 3 to 5 years	6.2
	From 6 to 10 years	50.2
	Over 10 years	43.6

Source: Prepared by the authors by using SPSS 20 (2023).

As Table 1, 18.7% of working respondents in Governing Advisory Departments, 14.2% of respondents are working in Specialized Audit Departments, the remainder (67.1%) are in Regional State Audit Offices. The majority of respondents were staff, followed by manager/senior (31.6%), director general/vice- director general (7.1%). 50.2% of respondents have been working from 6 to 10 years of working experience and the rest have been more than 10 years. Above confirmed information is collected to check sufficiently representative to test research model.

Measuring Variables

Political hegemony is adapted from Sumiyana et al. (2021). Political hegemony is mentioned in four aspects including: supreme power, psychological impact of the ruling class, sphere of influence, the ideology of performativity. Accordingly, political hegemony is a quadratic multidimensional scale and a result scale consisting of 4 unidirectional scales. Specifically, supreme power is outcome scale consisting of 4 observed variables, psychological impact of ruling class is the outcome scale consisting of 2 observed variables, sphere of influence is the outcome scale of 3 variables and the ideology of performativity is the outcome scale consisting of 1 observed variable.

Auditor tenure is the number of consecutive years that an auditor audits at a given entity (Ellis, Booker, & Accountancy, 2011; Geiger & Raghunandan, 2002; Gul, Jaggi, Krishnan, & Theory, 2007). This study's scale was adapted from Fitzgerald et al. (2012), which classified auditor tenure into 3 groups of short-term (from 1 to 2 years), medium (from 3 to 5 years) and

long term (over 6 years). Accordingly, auditor tenure scale is a result scale and a unidirectional scale consisting of 3 observed variables.

Relationship with auditee shows the auditor's understanding and familiarity about the audit entity (individuals, organizations) according to consistency (Herda & Lavelle, 2012). Research results of Bamber and Iyer (2007) using the Organizational Identification scale (Mael & Ashforth, 1992; Wan-Huggins, Riordan, & Griffeth, 1998) career orientation to measure occupational identity, to measure the relationship with auditee. Moreover, Nguyen Vinh Khuong (2020) used Bamber and Iyer (2007) to measure relationship with auditee in Vietnam. Therefore, scale of relationship with auditee is based on scale of Bamber and Iyer (2007), this is the outcome scale and is a unidirectional scale, including 4 observed variables.

Auditor independence have two aspects: independence from the practitioner himself and independence from the profession (Mautz, 1961). In contemporary auditing literature, including textbooks, auditing standards, codes of conduct, and academic research, the dual meaning of auditor independence has been disseminated by the use of the terms “independence of thought” and “independence of form”. Therefore, auditor's independence in study is measured in two aspects: independence of mind and independence of form (Porter et al., 2014). Accordingly, auditor's independence is a result scale and a unidirectional scale consisting of two observed variables.

Audit quality: SAI's audit quality is measured through analysis of regulatory information (De Martinis & Clark, 2003; L. English & Guthrie, 2000; Kiraka et al., 2002) in terms of the parliamentary accountability mechanism and the authority of the SAI to carry out its mandate. In this study, SAI's audit quality scale is inherited by L. English and Guthrie (2000) and used by Clark et al. (2007) in a comparative study on public sector audit quality in 25 countries member states of the EU, to discuss with experts in the qualitative research step. Accordingly, SAI's audit quality scale is a quadratic multidimensional scale and a result scale consisting of 5 unidirectional scales. Specifically, power of parliament is the outcome scale consisting of 10 observed variables, SAI's funding is the outcome scale of 3 observed variables and oversight of the SAI is the outcome scale of 5 observed variables, mandate of SAI is the outcome scale of 5 observed variables, independence of SAI is the outcome scale of 7 observed variables.

All variables are assessed with multi-item five-point semantic scales.

RESULTS AND DISCUSSION

We applied a two-step analysis to perform this study Hair Jr et al. (2017). The overall measurement scales are evaluated at first step. Then, we test structural model to evaluate the interpretability of the path coefficients and effects of control variables.

Results of the Evaluation of the Construct Measurements

As shown Table 2, all of Cronbach's Alpha coefficients of variables: supreme power, psychological impact of the ruling class, sphere of influence, ideology of performativity, relationship with auditee, auditor tenure, auditor independence, powers of parliament, funding of the SAI, oversight of the SAI, mandate of the SAI, independence of the SAI, scales reach the required acceptable threshold of greater than 0.6 (Chin, 1998). In addition, the composite reliability of the latent variables was greater than 0.7, which satisfies the reliable requirement as proposed by Hair Jr et al. (2017).

Next, the convergent validity was evaluated through two criteria, the outer loading and the average variance extracted (AVE) index. The scale is satisfactory for the convergence validity when the external loading of the observed variables needs to be statistically significant and have a value from 0.7, and the AVE of latent variables should be greater than 0. (Hair Jr et al., 2017). From 0.720 to 0.918 is outer loadings of the observed variables and the AVE of scales was above 0.5. Therefore, the measurement scales of constructs were satisfactory in term of convergent validity.

According to results, Heterotrait-Monotraitratio (HTMT) index fluctuates in the range from 0.220 to 0.750, indicating discriminant validity of scales, so the best proposed model is suitable at $HTMT < 0.9$ (Henseler, Ringle, & Sarstedt, 2015). HTMT is a better criterion in evaluating the discriminant validity of the scale (Henseler et al., 2015).

Table 2: Evaluation of the Construct Measurements

Construct and Items	Outer Loading	CB	CR	AVE
Political hegemony (QCT)		0.799	0.868	0.623
<i>Supreme power (QLTC)</i>		0.780	0.872	0.695
Auditor must comply with leader's instructions	0.815			
Manager/senior auditors have power to influence junior auditors by imposing subjective, inappropriate standards	0.839			
Subordinate auditors feel pressured to follow the politically motivated work ethics and etiquette of their superiors	0.846			
<i>Psychological impact of the ruling class (TDTL)</i>		0.737	0.884	0.792
Auditors are stratified within the unit based on wealth, education, and position	0.896			

Construct and Items	Outer Loading	CB	CR	AVE
Auditor's morale is affected by stressful and inappropriate instructions of superior auditor	0.884			
<i>Sphere of influence (PVAH)</i>		0.826	0.895	0.739
Political hegemony affects beliefs, attitudes and behaviors of auditors	0.869			
Political hegemony power affects audit planning, fieldwork and audit report	0.888			
Auditors are influenced by SAI's organizational culture	0.822			
<i>Ideology of performativity (TTTQ)</i>		0.714	0.875	0.778
Auditor's results were changed	0.878			
Auditor's results were manipulated	0.886			
Relationship with auditee (QHDV)		0.794	0.863	0.612
When someone praises auditee, it feels like a personal compliment (QHDV1)	0.775			
When I talk about auditee, I usually say "We" rather than "They." (QHDV2)	0.807			
Auditees' successes are my successes (QHDV3)	0.776			
When someone criticizes auditee, it feels like a personal insult (QHDV4)	0.772			
Auditor tenure (NKKTV)		0.765	0.858	0.668
Number of consecutive years that an auditor audits at a certain unit from 1 to 2 years (NKKTV1)	0.837			
Number of consecutive years that an auditor audits at a certain unit from 3 to 5 years (NKKTV2)	0.786			
Number of consecutive years that an auditor audits at a certain unit over 6 years (NKKTV3)	0.827			
Auditor independence (DLKTV)		0.799	0.909	0.833
Auditors have ability to do their unbiased job (DLKTV1)	0.914			
Auditor and auditee do not have relationships that could make a conflict of interest (DLKT2)	0.911			
SAI's audit quality (CLKT)		0.869	0.904	0.654
<i>Powers of parliament (QHQH)</i>		0.928	0.941	0.668
Parliament has power to appoint State Auditor General	0.733			
Parliament has power to determine tenure of State Auditor General	0.739			
Parliament has power to re-appoint State Auditor General	0.858			
Parliament has power to determine remuneration, salary of State Auditor General	0.867			
Parliament has power to determine removal of State Auditor General	0.738			
Annual work plan is submitted to parliament	0.849			
Parliament has power to request audits	0.862			
Parliament has power to request SAI to prepare and send audit reports	0.876			
<i>Funding of the SAI (NSKT)</i>		0.793	0.903	0.823
SAI is provided with sufficient funding	0.918			
Audits is provided with sufficient funding	0.896			
<i>Oversight of the SAI (GSKT)</i>		0.848	0.897	0.684
Auditor independence is controlled well	0.845			
Appointment of auditor is controlled well	0.845			
Auditor's reporting is controlled well	0.815			
Auditor's fieldwork is controlled well	0.803			
<i>Mandate of the SAI (QHTHKT)</i>		0.845	0.907	0.764

Construct and Items	Outer Loading	CB	CR	AVE
Auditor has right to audit financial statement audits of state firm, authorities, agencies, departments and statutory bodies	0.890			
Auditor has right to audit compliance audits of state firm, authorities, agencies, departments and statutory bodies	0.879			
Auditor has right to audit performance audits of state firm, authorities, agencies, departments and statutory bodies	0.853			
<i>Independence of the SAI (DLK)</i>		0.852	0.890	0.575
SAI's independence is enshrined in law	0.787			
SAI is not directed or controlled by any individual or entity when performing audits	0.777			
SAI has right to decide in determining type of audit and auditee	0.764			
SAI has right to access and collect information of the audited subjects widely	0.744			
State Auditor General an officer of the parliament	0.720			
State Auditor General to determine the terms and conditions of staff in the office	0.757			

Source: Prepared by the authors by using SmartPLS 3.0 (2023).

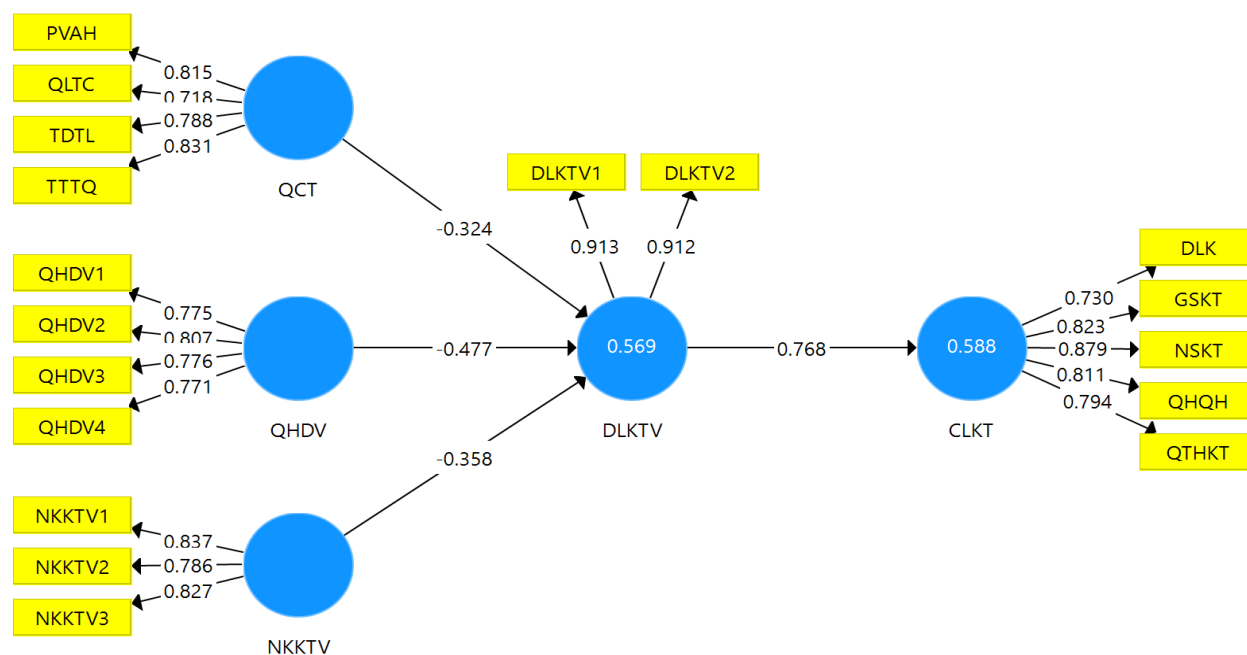
Notes: CB: Cronbach's Alpha; CR: Composite Reliability; AVE: Average Variance Extracted.

Table 3: Hypothesis Testing Results

Hypothesis	Independent Variable	Auditor independence		Audit quality	
		β	t-value	β	t-value
H1	Political hegemony	-0.324	8.793		
H2	Relationship with auditee	-0.477	13.364		
H3	Auditor tenure	-0.358	7.365		
H4	Auditor independence			0.768	27.261
	Adjusted R ²	0.569		0.588	

Source: Prepared by the authors by using SmartPLS 3.0 (2023).

Figure 2: Structural equation modeling



Source: Prepared by the authors by using SmartPLS 3.0 (2023).

Hypothesis Testing Results

According to O'Brien and quantity (2007), we test for multicollinearity issue so that independent variables were not strongly correlated with together. There is no multicollinearity phenomenon because of the value of the inner VIF for all items < 5 (Hair Jr et al., 2017). The process of evaluating the strength and statistical significance of each path in the structural model is taken in order to test the proposed hypotheses. The indicators consist of the coefficient β , the t-value and R², evaluated by bootstrapping procedure based on 225 samplings. The main results are presented in Table 3 & Figure 2.

Hypothesis 1 predicted that political hegemony has a negative impact on state auditor's independence in Vietnam. As predicted, the correlation between political hegemony and state auditor's independence was positive, the analysis revealed path coefficient ($\beta = -0.324$; $t = 8.793$; $p < 0.05$). This result consistent with the assumptions of consistent with Gramsci's hegemony theory that political hegemony through coercion, ruling class mentality, sphere of influence and ideology gradually erodes the constitutive role of auditor and auditor independence. Therefore, this results' evidence makes contributed to clarify relationship between political hegemony and state auditor's independence.

Hypothesis 2 predicted that the relationship with the audited entity has a negative impact on state auditor's independence in Vietnam. In accordance with hypothesis, the analysis revealed path coefficient ($\beta = -0.477$; $t = 13.364$; $p < 0.05$). This result consistent with many

studies such as Moore et al. (2006), Irmawan et al. (2013), Al Nawaiseh and Alnawaiseh (2015), Lobikoki (2019). So, this relationship can have an adverse impact on auditor independence.

Hypothesis 3 conjectured that auditor tenure has a negative impact on state auditor's independence. This hypothesis is supported ($\beta = -0.358$; $t = 7.365$; $p < 0.05$), it means the longer auditor tenure is, the lower auditor independence will be. This result adds support to comfort theory, which encourages auditors are less likely to form an unmodified audit opinion if they have audited at audited entity for a longer period of time. Additionally, many previous studies in different SAI had the same results in Vietnam such as Donald Donald R. Deis and Gary (1992) in Texas, Mulati (2022) in SAI Uganda, study of Osamu (2022) in Nigeria.

Hypothesis H4 proposed auditor independence has a positive impact on SAI's audit quality. A mediated analysis from the bootstrap technique showed that direct effect of auditor independence on audit quality was statistically significant ($\beta = 0.768$; $t = 27.261$; $p < 0.05$). This finding supports that auditor independence had strongly impact SAI Vietnam's audit quality. The audit independence is be enhanced, SAI Vietnam's audit quality will be improved and advanced. This result tests and responds to previous' finding studies by L. English and Guthrie (2000), Clark et al. (2007), H. S. Chan and T. T. J. A. J. o. P. A. Su (2009), Isaksson and Bigsten (2012), Caruana and Kowalczyk (2021b) on the absence of a suitable audit quality measurement framework for SAIs (one-size-fits-all). Our study has contributed to the literature by confirming that there is no suitable audit quality measurement framework for SAIs (one-size-fits-all).

CONCLUSION

Based on agency theory, theory of Gramsci hegemony, social identity theory and theory of comfort, we develop hypotheses about relationship between political hegemony, relationship with auditee, auditor tenure with auditor independence as well as relationship between auditor independence and SAI's audit quality. This study provides three primary factors that affect the independence of public sector auditors including political hegemony, auditor tenure and relationships with auditees by reviewing of related to public sector audits that were published in major publications in the 20th century. Additionally, this study contributes to existing literature by providing empirical evidence for there is no suitable audit quality measurement framework for SAIs (one-size-fits-all). The research results suggest that leaders of the State Audit in Vietnam realize the greater importance of the auditor independence in order to have effective solutions to protect auditor independence and improve the audit quality of SAI. SAV's

auditors themselves take appropriate measures and actions to protect their independence when working.

Nevertheless, this study also has certain limitations. The majority of the research that was evaluated was done in industrialized democracies and focused on one country. The independence of public sector auditors in developing countries has been discussed in a couple of the publications we've read. In the meanwhile, there are three common organizational patterns for SAIs around the globe: independent from the legislature and executive body; belonging to the legislative body; and belonging to the executive body. As a result, the findings of the literature review on the factors influencing the independence of public sector auditors cannot be applied generally.

Future research must examine other factors that influence the independence of public sector auditors. It is also necessary to conduct research on how audit quality, professional skepticism, and other factors are affected by the independence of public sector auditors.

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