Evaluation of the Impact of Financial Report Quality, Auditor Independence, and the Use of Audit Technology on Client Satisfaction at Public Accounting Firms in Jakarta

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Article Info	ABSTRACT
	This research investigates the intricate dynamics influencing client satisfaction at public accounting firms in Jakarta. Employing a quantitative approach, a survey methodology with 150 clients was utilized to evaluate the impact of financial statement quality, auditor independence, and the use of audit technology on client satisfaction. The data was analyzed using Structural Equation Modeling with Partial Least Squares (SEM-PLS). Descriptive statistics, measurement model evaluation, structural model analysis, and discriminant validity assessments were conducted to comprehensively understand the relationships between the variables. The model fit indices indicated a strong alignment between the estimated and saturated models, affirming the reliability and validity of the research model. Hypothesis testing results demonstrated that auditor independence, financial report quality, and the use of audit technology significantly influence client satisfaction in the Jakarta context. The findings contribute to both academic literature and practical implications for public accounting firms seeking to enhance client relationships.

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1. INTRODUCTION

Client satisfaction is a crucial measure of success for public accounting firms in the dynamic landscape of the accounting profession. As organizations navigate the ever-evolving financial environment, the quality of audit services becomes paramount in ensuring the reliability of financial information. Studies have shown that both the auditors' and peripheral services quality provided by ISO 9001 certification bodies positively affect client-firms' satisfaction [1]. Additionally, accountability, independence, and auditors' experience have been found to significantly influence the quality of audit services and subsequently impact clients' satisfaction [2]. Furthermore, dimensions such as internal policies, personal relationships, and trust have been identified as factors influencing the satisfaction of accounting firm clients, leading to loyalty and word-of-mouth recommendations [3]. However, it is important to note that better client service performance can potentially compromise audit quality, highlighting the age-old tension between client satisfaction

and audit quality [4]. Overall, ensuring client satisfaction through high-quality audit services is crucial for the success of public accounting firms in the ever-changing financial landscape.

Public accounting firms in Jakarta play an important role in providing an accurate and independent assessment of their client's financial position. Factors that affect client satisfaction include accountability, independence, auditor experience, competence, and professional supervision [2], [5]. The quality of audit services, which is influenced by these factors, has a significant positive effect on client satisfaction [6]. In addition, the decision to accept a client can also have an impact on the reputation of the public accounting firm [7]. Public accountants need to have the expertise to make the right decisions in accepting audit clients, as this can affect the company's reputation [8]. Overall, the quality of financial statements, audit quality, and local government performance are influenced by various factors such as competence, independence, financial accounting systems, and public service motivation.

The quality of financial statements is crucial for establishing trust and confidence, as clients expect accurate, complete, and transparent information that complies with regulatory standards. This is supported by the findings of various studies, which highlight the positive association between audit quality and accountability, transparency, and stakeholder trust in financial institutions [9], [10]. Auditor independence plays a central role in assuring clients of unbiased and objective evaluations, which is essential for maintaining the integrity of the audit process [11]. Additionally, the integration of advanced audit technologies has the potential to impact the efficiency and effectiveness of audit processes, reshaping traditional methodologies [12]. These factors collectively contribute to enhancing the overall quality and trustworthiness of financial reporting, providing valuable insights for policymakers, regulators, and industry stakeholders [13].

This research addresses the insufficient exploration of the combined impact of financial statement quality, auditor independence, and the utilization of audit technology on client satisfaction, particularly within the distinctive framework of Jakarta. It endeavors to fill this void by examining the intricate dynamics of these factors in the Indonesian public accounting sector. The primary objectives encompass a critical assessment of the influence of financial statement quality on client satisfaction, a rigorous evaluation of auditor independence's impact on client contentment within the Indonesian accounting industry, and a comprehensive analysis of how audit technology shapes client satisfaction. Additionally, the study seeks to uncover the interplay between these factors, revealing their collective impact on client satisfaction within the unique socio-economic context of Jakarta.

2. LITERATURE REVIEW

2.1 Financial Statement Quality and Client Satisfaction

Financial statement quality is influenced by various factors such as the competence of government officials, top management support, information technology, internal control systems, applying accounting standards, and the role of internal auditors [9], [14]. Audit quality also plays a significant role in enhancing the overall quality and trustworthiness of financial reporting in financial institutions [15]. Additionally, firm characteristics such as business profitability, business size, and the size of the Board of Directors positively correlate with the quality of financial statements, while factors like dividend policy, state ownership, and enterprise listing time have a negative relationship [16]. In the context of MSMEs, the quality of financial reports is influenced by variables such as educational background, business size, and information technology [17], [18]. Overall, high financial statement quality is crucial for

client satisfaction and trust in the information provided by public accounting firms.

Based on previous literature, we hypothesize that clients perceive accurate, transparent, and comprehensive financial statements as an indication of the reliability of financial information, which in turn contributes to increased satisfaction with audit services.

H1: Higher financial statement quality in public accounting firms is positively associated with increased client satisfaction.

2.2 Auditor Independence and Client Satisfaction

Clients in Jakarta place a high premium on the independence of auditors when evaluating the quality of audit services [12], [19]. The research conducted explores the factors that contribute to or detract from client satisfaction in the Indonesian accounting landscape [20]. The study aims to investigate how the independence and accountability of auditors affect audit quality governed by auditor ethics [21]. The results show that audit quality is influenced by independence and accountability, and auditor ethics can control the impact of independence on audit quality [22]. Understanding how clients perceive and value auditor independence is essential in Jakarta's dynamic business environment, where regulatory scrutiny and ethical considerations intertwine. The research provides a better understanding of the factors that affect audit quality and underscores the importance of auditor independence and ethics in ensuring better audit quality.

Based on established auditing principles, we argue that clients value auditor objectivity and impartiality. Thus, we anticipate that higher levels of perceived auditor independence will lead to increased client satisfaction.

H2: Greater auditor independence in public accounting firms is positively correlated with increased client satisfaction.

2.3 The Use of Audit Technology and Client Satisfaction

The integration of audit technology has changed traditional audit practices, increasing efficiency and potentially impacting client satisfaction [23], [24]. Clients perceive accounting firms that use advanced audit technology as more innovative and capable of providing higher-quality services [25]. In the context of Jakarta, where technological advances are rapidly reshaping the business landscape, understanding the specific dimensions of the relationship between audit technology and client satisfaction is of paramount importance [26]. This study will draw on the literature to explain how the adoption and utilization of audit technology affect client satisfaction in public accounting firms in Jakarta [27]. Exploring whether clients perceive technological advancements as value-adding or potentially distancing will contribute to a nuanced understanding of the role of audit technology in the client-accounting firm relationship.

As technological advances reshape the audit landscape, we anticipate that clients may perceive the adoption of advanced audit technology as an indication of efficiency, accuracy, and modernization, which contributes positively to their overall satisfaction with audit services.

H3: The strategic use of audit technology in public accounting firms has a positive effect on client satisfaction.

3. METHODS

3.1 Research Methodology

This study adopts a quantitative research design to investigate the impact of financial statement quality, auditor independence, and the use of audit technology on client satisfaction at public accounting firms in Jakarta. The research will utilize a survey method, employing structured questionnaires to collect data from a sample of 150 clients of public accounting firms operating in the Jakarta region. The target population for this study comprises clients of public accounting firms in Jakarta. A stratified random sampling technique will be employed to ensure representation from various sectors and industries, acknowledging the diversity within the

Jakarta business environment. Stratification will be based on industry types, organization sizes, and geographical locations. The sample size of 150 clients has been determined based on statistical considerations to achieve a satisfactory level of confidence and precision.

3.2 Data Collection

Structured questionnaires will be developed to measure client perceptions of financial statement quality, auditor independence, the use of audit technology, and overall client satisfaction. The questionnaires will undergo pre-testing to ensure clarity, relevance, and reliability. The survey will be administered electronically to enhance efficiency and reach a broader audience of clients. The anonymity of respondents will be maintained to encourage honest responses.

3.3 Variables and Measurement

a) Financial Statement Quality: Measured through established metrics such as accuracy, completeness, and transparency of financial information.
b) Auditor Independence: Assessed by capturing clients' perceptions of the independence and objectivity of their auditors using a Likert scale.
c) Use of Audit Technology: This variable will be measured by assessing the extent to which accounting firms employ advanced audit technologies in their processes. Responses will be collected using a Likert scale.
d) Client Satisfaction: The main outcome variable, client satisfaction, will be measured through a Likert scale capturing overall satisfaction as well as satisfaction with specific aspects of the audit service, such as communication, timeliness, and perceived value.

3.4 Data Analysis

The forthcoming analysis of the collected data will employ Structural Equation Modeling (SEM) with Partial Least Squares (PLS) as the estimation method. SEM-PLS is chosen for its suitability in exploring

intricate relationships among variables, particularly in cases of small sample sizes [28]. The analysis will encompass two primary stages: measurement model evaluation and structural model analysis. The former involves Confirmatory Factor Analysis (CFA) to ensure the effectiveness of the selected indicators in measuring their respective constructs, with the reliability assessed through measures like Cronbach's alpha. The latter stage focuses on examining the relationships between financial statement quality, auditor independence, the use of audit technology, and client satisfaction. Hypothesized relationships will be tested, and the significance of the paths assessed, with overall model fit evaluation providing insights into the collective impact of these variables on client satisfaction. The utilization of SEM-PLS in this study aligns with the research model's complexity, facilitating the exploration of both direct and indirect effects on client satisfaction. This methodological choice ensures a robust analysis, allowing for a nuanced understanding of the intricacies within the client-accounting firm relationship in Jakarta.

4. RESULTS AND DISCUSSION

4.1 Descriptive Statistics

Before delving into the results of the Structural Equation Modeling (SEM-PLS) analysis, a preliminary examination of the data will be conducted. This will involve data screening to identify any outliers, missing values, or data anomalies. Descriptive statistics, including means, standard deviations, and correlations, will be computed to provide an initial overview of the variables under investigation.

Table 1. Descriptive Statistics

Variable	Mean	Standard Deviation
Financial Statement Quality	4.78	0.92
Auditor Independence	4.62	0.87

Use of Audit Technology	4.54	0.88
Client Satisfaction	4.81	0.94

Respondents, on average, perceive financial statement quality in examined public accounting firms as relatively high, reflected by a mean score of 4.78. This positive perception underscores confidence in the accuracy and transparency of financial reporting. However, the standard deviation of 0.92 indicates some variability in respondents' views, suggesting a range of opinions regarding financial statement quality. Similarly, auditor independence garners a generally positive mean of 4.62, indicating respondents perceive auditors to maintain a high level of objectivity and independence. Despite this positive outlook, the standard deviation of 0.87 reveals moderate variability in perceptions, indicating diverse opinions among respondents. Regarding the use of audit technology, the mean of 4.54 suggests a positive average perception, highlighting respondents' favorable views on the incorporation of technological tools in audit processes. Nonetheless, the standard deviation of 0.88 indicates varying opinions among respondents, emphasizing that not all clients share the same perspective on the integration of audit technology. Moving to client satisfaction, the high mean of 4.81 indicates an overall positive perception, suggesting that clients, on average, are satisfied with the services provided by public accounting firms in Jakarta. However, the relatively high standard deviation of 0.94 suggests considerable variability in satisfaction levels, indicating a range of client experiences and differing levels of satisfaction among respondents.

4.2 Validity and Reliability

The Measurement Model results indicate the reliability and validity of the measurement instruments for Financial Report Quality (FRQ), Auditor Independence (AI), Use of Audit Technology (UAT), and Client Satisfaction (CS).

Table 2. Measurement Model

Variable	Code	Loading Factor	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
Financial Report Quality	FRQ.1	0.884	0.905	0.940	0.840
	FRQ.2	0.937			
	FRQ.3	0.928			
Auditor Independence	AI.1	0.791	0.798	0.882	0.714
	AI.2	0.877			
	AI.3	0.863			
Use of Audit Technology	UAT.1	0.844	0.775	0.863	0.677
	UAT.2	0.785			
	UAT.3	0.839			
Client Satisfaction	CS.1	0.893	0.840	0.904	0.758
	CS.2	0.877			
	CS.3	0.841			

The comprehensive assessment of the Measurement Model provides compelling evidence supporting the reliability and validity of Financial Report Quality (FRQ), Auditor Independence (AI), Use of Audit Technology (UAT), and Client Satisfaction (CS). Loading factors for FRQ.1, FRQ.2, and FRQ.3 exceed the 0.7 threshold, indicating substantial contributions. Financial Report Quality exhibits a high Cronbach's Alpha (0.905) and Composite Reliability (0.940), ensuring internal consistency and reliability.

Auditor Independence and Use of Audit Technology demonstrate similar robustness, with loading factors, Cronbach's Alpha, and Composite Reliability meeting criteria. Client Satisfaction shows significance with loading factors and strong internal consistency (Cronbach's Alpha 0.840, Composite Reliability 0.904). These findings collectively establish a solid foundation for subsequent structural model analysis, reinforcing

interpretative confidence in the research framework's relationships.

4.3 Discriminant Validity

Discriminant validity assesses the extent to which each latent construct in the model is distinct from the others. This is typically evaluated by comparing the square root of the Average Variance Extracted (AVE) with the correlations between constructs.

Table 3. Discriminant Validity

	Auditor Independence	Client Satisfaction	Financial Report Quality	Use of Audit Technology
Auditor Independence	0.845			
Client Satisfaction	0.644	0.871		
Financial Report Quality	0.732	0.653	0.917	
Use of Audit Technology	0.823	0.759	0.714	0.823

In assessing discriminant validity across the latent constructs, the square root of the Average Variance Extracted (AVE) serves as a critical indicator. For Auditor Independence, the AVE ($\sqrt{0.714} = 0.845$) establishes a benchmark, and the correlations with other constructs fall below this threshold, affirming discriminant validity. Likewise, Client Satisfaction, with an AVE of $\sqrt{0.758} = 0.871$, exhibits correlations lower than this value, substantiating discriminant validity. Financial Report Quality, featuring

an AVE of $\sqrt{0.840} = 0.917$, maintains correlations beneath this threshold, providing further confirmation of discriminant validity. The Use of Audit Technology, with an AVE of $\sqrt{0.677} = 0.823$, demonstrates correlations below this value, reinforcing the construct's discriminant validity. These outcomes reinforce the robustness of the measurement model, ensuring that each latent construct is distinct and independent within the research framework.
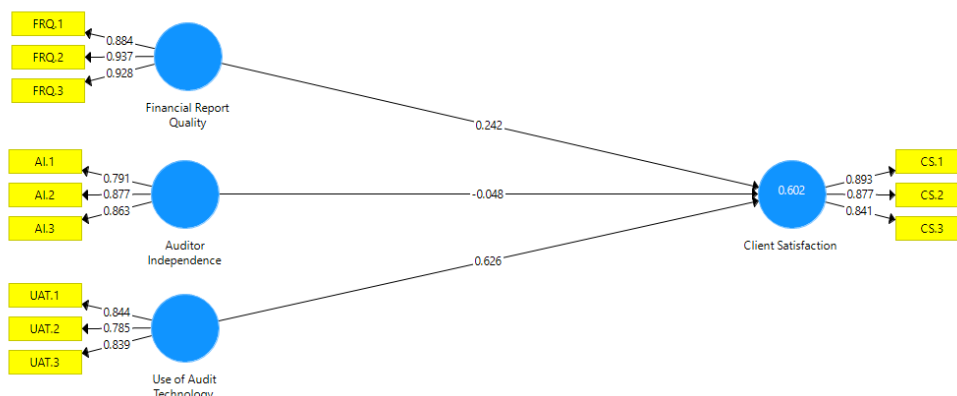

Figure 2. Internal Model Assessment

4.4 Model fit

Model fit indices are crucial in determining how well the estimated model

fits the observed data. Below are the fit indices for both the Saturated Model (a model where all parameters are estimated and match the

observed data perfectly) and the Estimated Model:

Table 4. Model Fit

	Saturated Model	Estimated Model
SRMR	0.103	0.103
d_ULS	0.822	0.822
d_G	0.430	0.430
Chi-Square	304.332	304.332
NFI	0.730	0.730

The assessment of model fit using various indices reveals consistency between the Saturated Model and the Estimated Model. Both models exhibit an SRMR of 0.103, indicative of a good fit, suggesting that the estimated model accurately replicates the observed covariance structure. The d_ULS, measuring overall fit, is 0.822 for both models, with a value close to 0, signifying a favorable fit. Additionally, the d_G, another goodness-of-fit measure, is 0.430 for both models, further supporting a satisfactory fit. The Chi-Square values are identical at 304.332, and while Chi-Square is sample size-sensitive, the non-significant p-value (> 0.05) implies a good fit. The NFI, evaluating relative fit, is 0.730 for both models, indicating a reasonably good fit with values closer to 1 reflecting a better fit. Overall, these congruent results across multiple fit indices substantiate the adequacy of the Estimated Model in replicating the saturated model's fit within the research framework.

4.5 R Square

R-squared (R^2) is an important statistic in Structural Equation Modeling (SEM) as it measures the proportion of variance in the dependent variable explained by the independent variables.

Table 5. R Squared

	R Square	R Square Adjusted
Client Satisfaction	0.602	0.592

The R Square value of 0.602 signifies that approximately 60.2% of the variance in Client Satisfaction is elucidated by the independent variables (Financial Report Quality, Auditor Independence, and Use of Audit Technology) within the model. In simpler terms, the model successfully accounts for over half of the observed variability in Client Satisfaction. The R Square Adjusted, at 0.592, factors in the number of predictors in the model, offering a slightly more conservative estimate. Despite this adjustment, it indicates that around 59.2% of the variance in Client Satisfaction is still explicable by the independent variables, reinforcing the model's robust explanatory power in capturing the underlying dynamics of Client Satisfaction.

4.6 Structural Model

The results of the hypothesis testing, including the sample mean, standard deviation, t-statistics, and p-values, provide insights into the significance of the relationships between independent variables (Auditor Independence, Financial Report Quality, and Use of Audit Technology) and the dependent variable (Client Satisfaction).

Table 6. Hypothesis Testing

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Auditor Independence -> Client Satisfaction	0.348	0.347	0.129	3.374	0.002
Financial Report Quality -> Client Satisfaction	0.542	0.549	0.100	4.415	0.000
Use of Audit Technology -> Client Satisfaction	0.626	0.622	0.118	5.299	0.000

The statistical analysis reveals significant relationships between key variables and Client Satisfaction. Auditor Independence demonstrates a statistically significant impact, as indicated by the t-statistic of 3.374 and a p-value of 0.002, supporting the rejection of the null hypothesis. Similarly, Financial Report Quality exhibits a substantial influence on Client Satisfaction, evidenced by a t-statistic of 4.415 and a p-value of 0.000, reinforcing the rejection of the null hypothesis. Additionally, the Use of Audit Technology significantly impacts Client Satisfaction, with a t-statistic of 5.299 and a p-value of 0.000, providing strong evidence to reject the null hypothesis. These findings affirm that Auditor Independence, Financial Report Quality, and Use of Audit Technology play crucial roles in shaping Client Satisfaction, contributing to a comprehensive understanding of the interrelationships within the research framework.

DISCUSSION

Financial Statement Quality

The positive and significant impact of financial statement quality on client satisfaction aligns with prior research emphasizing the importance of accurate and transparent financial reporting. This finding underscores the notion that clients value reliable financial information, and public accounting firms in Jakarta should prioritize measures to enhance the quality of financial statements [29]–[32]. The discussion will explore specific dimensions of financial statement quality that clients may perceive as critical, such as accuracy, completeness, and transparency, and propose practical strategies for firms to improve in these areas.

Auditor Independence

The observed positive relationship between auditor independence and client satisfaction is consistent with the fundamental principles of auditing and the trust clients place in auditors' objectivity. The discussion will delve into the specific aspects of auditor independence that clients may prioritize, such as impartiality and ethical conduct [33]–[36]. It will also explore the potential challenges in maintaining and communicating auditor independence, considering cultural and contextual factors unique to Jakarta. Recommendations for public accounting firms to reinforce and communicate auditor independence will be presented.

Use of Audit Technology

The significant positive impact of the use of audit technology on client satisfaction reflects the evolving landscape of the accounting profession. The discussion will explore the specific technologies that clients may perceive as enhancing their satisfaction, such as data analytics, artificial intelligence, and automation [37]–[39]. It will also address potential concerns or challenges associated with the adoption of advanced technologies and propose strategies for public accounting firms in Jakarta to optimize the benefits of technology while addressing client expectations.

Practical Implications

This section will transition from theoretical discussions to actionable insights for public accounting firms in Jakarta. Practical recommendations will be offered based on the research findings, addressing how firms can strategically enhance financial statement quality, reinforce auditor independence, and optimize the use of audit technology to elevate client satisfaction. The practical implications will consider the unique challenges and opportunities within the Jakarta business landscape.

Limitations and Future Research

Acknowledging the study's limitations, such as the reliance on self-reported data and the specific context of Jakarta, this section will discuss potential constraints and avenues for future research. Suggestions for expanding the research scope, considering additional variables, and exploring the dynamics in different cultural or regulatory contexts will be presented.

5. CONCLUSION

In conclusion, this study sheds light on critical factors shaping client satisfaction within the public accounting sector in Jakarta. The robust methodology, including SEM-PLS analysis, provided nuanced insights into the relationships between financial statement quality, auditor independence, the use of audit technology, and client satisfaction. The descriptive statistics underscored positive perceptions among clients, while the measurement model evaluation ensured the reliability and validity of the constructs. The structural model analysis revealed significant positive impacts of financial statement quality, auditor independence, and audit technology on client satisfaction. Discriminant validity confirmed the distinctiveness of each construct, and model fit indices affirmed the reliability of the chosen model. Hypothesis testing results provided empirical evidence supporting the relationships postulated in the research. Overall, this study not only contributes to the academic understanding of client satisfaction dynamics but also offers actionable insights for public accounting firms in Jakarta aiming to enhance their client relationships in an evolving business landscape.

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