

The Effect of Professionalism, Audit Tenure, Time Budget Pressure, Independence and Objectivity on Audit Quality in Public Accounting Firm in Bali Province

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Financial reports that have been audited by a public accountant are more trustworthy than financial reports that are not or have not been audited. Users of audit reports expect that financial reports that have been audited by public accountants are free from errors and can be trusted as a basis for decision making. Audit quality is all the possibilities that exist when an auditor audits a client's financial statements to find violations that occur in the client's accounting system and report them in the form of audited financial reports, where in carrying out the auditor will be guided by relevant auditing standards and accounting codes of ethics. The population in this research are all auditors who work at 19 Public Accounting Firms in Bali Province which are still active. The sample used in this research was 101 respondents based on the questionnaire distributed. The analysis technique used in this research is multiple linear regression analysis. The sampling method used in this research was purposive sampling. The research results show that professionalism, time budget pressure and independence have no effect on audit quality. Meanwhile, the audit tenure and objectivity variables have a positive influence on audit quality at Public Accounting Firms in Bali Province.

1. Introduction

In the current era of globalization, reliable and trustworthy information is a primary need. The increasingly rapid development of business has driven competition, so that the role of accountants for both the government and society will be increasingly complex in the future, accountants have the responsibility to ensure that companies can account for every economic event and financial transaction that occurs, and present it in the form of transparent financial reports (Revsine, 2021). Audit quality is all the possibilities that exist when auditors audit client financial statements to find violations that occur in the client's accounting system and report them in the form of audited financial statements, where in carrying out their duties the auditor will be guided by relevant auditing standards and accounting codes of ethics (Ardillah & Angelina, 2021).

Professionalism is also defined as a person's attitude and behavior in carrying out their profession. Professionalism is one of the main requirements for everyone who wants to become an auditor, in addition to having adequate skills and a disciplined and consistent attitude in carrying

out their duties as an auditor (Yulianti, et al., 2022). According to the results of research conducted by Napitupulu, et al. (2023), it states that professionalism affects audit quality. Meanwhile, the results of a study conducted by Fauziah & Yuskar (2023) stated that professionalism has no effect on audit quality.

The second factor that is thought to affect audit quality is the length of the audit engagement or audit tenure. Audit tenure is the length of time provided by a public accounting firm for audit services to a particular client (Shockley, 1981). Audit tenure is often a debate during the audit period, if the audit tenure is carried out briefly or over a long period of time. In a study conducted by Sukmayanti, et al. (2020), it was stated that audit tenure has a positive effect on audit quality. Meanwhile, according to Priyanti & Dewi (2019), it was stated that audit tenure has no effect on audit quality.

The next factor is the time budget pressure experienced by auditors in carrying out audits that affects audit quality. Auditors are required to be able to complete their work on time according to the time agreed with the client. The high time budget pressure in carrying out audits makes auditors increasingly increase efficiency in auditing so that often the implementation of audits carried out by auditors is not always based on procedures and planning in accordance with applicable provisions. This is in line with research by Cahyani, et al. (2022) stated that time budget pressure has a negative effect on audit quality. An auditor must have an independent attitude in his audit. Independence is an auditor's attitude that is impartial, has no personal interests, and is not easily influenced by interested parties in providing opinions. The higher the independence of the auditor, the better the audit quality will be. This study is in line with research conducted by Prabowo & Suhartini (2021). which states that independence has a positive effect on audit quality.

Objectivity is a quality that provides value for the services provided by members and requires members to be fair and not prejudiced. Objectivity is also a characteristic that distinguishes the accounting profession from other professions. According to the results of research conducted by Laksita & Sukirno (2019), it states that objectivity has a positive effect on audit quality. Meanwhile, in research conducted by Sulaeman, et al. (2024) it states that objectivity does not affect audit quality.

2. Literature Review

Attribution Theory

The theoretical basis (grand theory) used in this study is the attribution theory or attribution theory initiated by Fritz Heider in 1958. In this attribution theory there is behavior related to the attitudes and characteristics of the individual himself, so it can be stated that by looking at his behavior, the attitude or characteristics of the person can be known and can predict a person's behavior in dealing with the situation at hand. According to Kelley & Michela (1980; 457-501) attribution theory is a theory that discusses that individual behavior comes from external and internal factors of the individual himself. To make a person's social attribution free from errors, attention is needed to the balance of causal factors, the origin of the causal factors, and how to control the causal factors (Spitzberg & Manusov, 2021). In this study, attribution theory is used because it is used to conduct an empirical study to determine the factors that influence auditors on audit quality, the results of which are influenced by both internal and external factors. This theory

can be connected to how the character of a good auditor improves the audit quality of independent auditors.

Audit Quality

According to Rajgopal, et al. (2021), audit quality is a systematic process to obtain and evaluate evidence objectively regarding statements with established criteria while simultaneously conveying the results to stakeholders. Based on the above opinion regarding audit quality, it can be concluded that audit quality is a process to reduce the misalignment of information between managers and shareholders and users of external services in examining financial statements where auditors can find and report violations in the client's accounting system. The increasing quality of audits carried out by an auditor, the level of public trust will certainly also increase.

Professionalism

Professionalism is one of the requirements that must be met and possessed by an auditor where this will certainly have an impact on the attitude and determination in carrying out the profession as an independent auditor (Yulianti, et al., 2022). The professionalism of an auditor will be increasingly important if professionalism is linked to the results of his individual work so that in the end it can provide confidence in the financial statements for a company where the auditor works.

Audit Tenure

Audit Tenure is the period of engagement between an auditor and a client measured by the number of years. In a study conducted by Martani, et al. (2021), it was stated that audit tenure is the number of years in which the KAP or auditor has conducted an audit engagement with the same client.

Time Budget Pressure

Time budget pressure is one of the factors that affects audit quality, where an auditor is required to implement efficiency in the time budget that has been prepared. According to Aswar, et al. (2021), the time limit in completing an audit task is a very important component for an auditor's performance, this will cause pressure for an auditor to complete his work according to the time that has been set.

Independence

According to Indah (2022) in his research, independence means that the auditor is not influenced by any party and the auditor must be independent in carrying out his work objectively and freely. Auditors are not allowed to take sides in opinions, conclusions, and recommendations. An auditor must have independence in conducting an audit in order to provide opinions or conclusions that are as they are without any influence from influential parties.

Objectivity

Objectivity is a belief, a quality that provides value for the services or services of the auditor. Objectivity is also a characteristic that distinguishes the accounting profession from other professions. The principles that an auditor has also require the auditor to conduct an audit objectively so that the honesty of the audit results can be believed and are not the result of a compromise that can cause conflict within a company (Riyadi, et al., 2025).

3. Methodology

3.1 Data Collection

This research was conducted at a Public Accounting Firm (KAP) in Bali Province. The object of research in this study, namely auditors working at KAP in Bali Province who are still active. The population used in this study were all auditors working at public accounting firms in Bali Province who are still active. The KAP used were those registered in the Directory published by IAPI in 2024 which are located in the Bali region, totaling 19 active KAPs with 155 auditors. The sampling technique in this study used non-probability sampling. The sampling method used used non-probability sampling. Purposive sampling method. Purposive sampling is a sampling determination technique with the following considerations:

- 1) All auditors working at KAP in Bali who are members of the Indonesian Institute of Accountants Public Accountant Compartment (active status).
- 2) Auditors who have not worked for at least one year at the Bali Province Public Accounting Firm

Based on the sample criteria above, the sample for this study was 101 auditors.

3.2 Analysis Techniques

Multiple Linear Regression Analysis is used to influence or obtain a picture of the influence of independent variables on dependent variables, using SPSS (Statistic Program and Service Solution). The accuracy of the regression function in estimating actual values can be measured from the goodness and fit values in each of its statistical analyses, this is measured from the determination value, F statistic value, and t statistic value, statistical calculations are called statistically significant if the test statistical value is in the area where H0 is accepted (Ghozali, 2018:95). After all independent variables are stated to have an effect on the dependent variable, the next step is to find the form of the multiple linear regression analysis equation model with the following equation:

$$KA = \alpha + \beta_1 PR + \beta_2 AT + \beta_3 TBP + \beta_4 IN + \beta_5 OB + e \dots\dots\dots(1)$$

Description:

- KA = Audit Quality
- α = Constant
- β_1 – β_5 = Regression Coefficient
- e = Residual error or
- PR = Professionalism
- AT = Audit Tenure
- TBP = Time Budget Pressure
- IN = Independence
- OB = Objectivity

4. Results and Discussion

Table 1.

Multiple Linear Regression Analysis

Coefficients ^a								
Model	Unstandardized Coefficients			Standardized Coefficients Beta	t	Sig.	Collinearity Statistics	
	B	Std. Error					Tolerance	VIF
1	(Constant)	2.559	.097		26.301	<.001		
	PR	.007	.005	.240	1.592	.117	.230	4.341
	AT	.014	.005	.355	2.872	.006	.341	2.929
	TBP	-.003	.003	-.090	-1.158	.252	.862	1.160
	IN	-.003	.003	-.112	-.857	.395	.309	3.239
	OB	.013	.004	.434	3.060	.003	.259	3.854

a. Dependent Variable: KA

Based on the hypothesis test shown in table 1, it can be explained as follows:

1) Professionalism (PR)

The t-test results show that the viable Professionalism (PR) has a t-count value of 1.592 with a significance level value of $0.117 > 0.05$, so H1 is rejected. This means that the Professionalism (PR) variable does not affect Audit Quality (KA). Therefore, H1 which states that Professionalism (PR) has a positive effect on Audit Quality (KA) is rejected.

2) Audit Tenure (AT)

The t-test results show that the Audit Tenure (AT) variable has a t-count value of 2.872 with a significance level value of $0.006 \leq 0.05$, so H2 is accepted. This means that the Audit Tenure (AT) variable has a positive effect on Audit Quality (KA). Therefore, H2 which states that Audit Tenure (AT) has a positive effect on Audit Quality (KA) is accepted.

3) Time Budget Pressure (TBP)

The t-test results show that the Time Budget Pressure (TBP) variable has a t-count value of -1.158 with a significance level value of $0.252 > 0.05$, so H3 is rejected. This means that the Time Budget Pressure (TBP) variable does not affect Audit Quality (KA). Therefore, H3 which states that Time Budget Pressure (TBP) has a negative effect on Audit Quality (KA) is rejected.

4) Independence (IN)

The t-test results show that the Independence (IN) variable has a t-count value of -0.857 with a significance level value of $0.395 > 0.05$, so H4 is rejected. This means that the Independence (IN) variable does not affect Audit Quality (KA). Therefore, H4 which states that Independence (IN) has a positive effect on Audit Quality (KA) is rejected.

5) Objectivity (OB)

The t-test results show that the Objectivity (OB) variable has a t-count value of 3.060 with a significance level value of $0.003 \leq 0.05$, so H5 is accepted. This means that the Objectivity (OB) variable has a positive effect on Audit Quality (KA). Therefore, H5 which states that Objectivity (OB) has a positive effect on Audit Quality (KA) is accepted.

5. Discussion

The Influence of Professionalism on Audit Quality

The proposed hypothesis (H1) states that professionalism has a positive effect on audit quality. The test results show that the professionalism variable has a t-value of 1.592 with a significance level value of 0.117 which is greater than 0.05. This shows that Professionalism does not affect audit quality at Public Accounting Firms in Bali Province so that H1 is rejected. The results of the study show that auditor professionalism has no effect on audit quality. This happens because of the role of the supervisor in the audit process. The supervisor/manager/leader is tasked with supervising the work of the auditor and ensuring that all procedures are carried out correctly. With this supervision, audit quality can be maintained even though the level of professionalism of the auditors involved varies. The role of the supervisor/manager/leader is like an additional control that helps ensure that audit results remain in accordance with applicable standards. The results of this study are in line with research conducted by Fauziah & Yuskar (2023) which states that professionalism has no effect on audit quality.

The Effect of Audit Tenure on Audit Quality

The proposed hypothesis (H2) states that audit tenure has a positive effect on audit quality. The test results show that the audit tenure variable has a t-count of 2.872 with a significance level of 0.006 which is smaller than 0.05. This shows that audit tenure has a positive effect on audit quality at Public Accounting Firms in Bali Province so that H2 is accepted. The results of this study indicate that the length of the relationship between the client and the auditor greatly affects audit quality because the auditor will know the conditions and characteristics of the company being audited in order to make it easier to detect and report any irregularities in the client's financial statements. The longer the audit engagement period, the easier it is for the auditor to detect the errors produced, so that the quality of the audit produced will be better (Kamarudin, et al. 2022). The results of this study are in line with research conducted by Kamil (2020) which state that audit tenure has a positive effect on audit quality.

The Effect of Time Budget Pressure on Audit Quality

The third hypothesis (H3) proposed states that time budget pressure has a negative effect on audit quality. The test results show that the time budget pressure variable has a t-count value of -1.158 with a significance level of 0.252 which is greater than 0.05. This shows that time budget pressure does not affect audit quality in Bali province so that H3 is rejected. The results of this study indicate that the time budget pressure given to complete their audit tasks and even though auditors are under pressure, they must maintain their audit quality because time budget pressure is something that cannot be avoided and is an obligation in the assignment (Septayanti, et al. 2021). The time allocation given to the auditor is realistic, not too long or too fast. In addition, the auditor has used the time according to the agreement with the client, so that the time budget pressure faced by the auditor does not have an impact on the quality of the audit produced. The results of this study are in line with the research conducted by Handoko & Pamungkas (2020) which states that time budget pressure has no effect on audit quality.

The Effect of Independence on Audit Quality

The fourth hypothesis (H4) proposed states that independence has a positive effect on audit quality. The test results show that the independence variable has a t-count of -0.857 with a significance level of 0.395 which is greater than 0.05. These results indicate that independence does not affect audit quality at Public Accounting Firms in Bali Province so that H4 is rejected. The results of this study indicate that independence can be assumed as the attitude of an independent auditor who cannot be influenced by any party. This is because independence has an attitude that is not easily influenced, is not controlled by other parties and there is impartial consideration in an auditor in conveying his opinion (Kertarajasa, et al. 2019). However, the field conditions in this study show that independence does not affect audit quality at Public Accounting Firms in Bali Province. So, it can be said that the high or low level of independence possessed by an auditor does not affect audit quality, because an independent auditor will adhere to the established auditor ethics standards and there are rules that must be obeyed that cannot be violated by an auditor so that it can be said that the high or low independence possessed by an auditor cannot affect audit quality Kertarajasa, et al. (2019). The results of this study are in line with research conducted by Kertarajasa, et al. (2019) which states that independence does not affect audit quality.

The Influence of Objectivity on Audit Quality

The fifth hypothesis (H5) proposed states that objectivity has a positive effect on audit quality. The test results show that the objectivity variable has a t-value of 3.060 with a significance level of 0.003 which is smaller than 0.05. These results indicate that objectivity has a positive effect on audit quality at Public Accounting Firms in Bali Province so that H5 is accepted. In this study, objectivity is needed so that auditors can act fairly without being influenced by pressure or requests from certain parties who have an interest in the audit results. The higher the level of auditor objectivity, the better the audit quality. In other words, the higher the level of auditor objectivity, the better the audit quality or performance (Hermawan & Bustomi, 2022). The results of this study are in line with research conducted by Riyadi, et al. (2025); Hermawan & Bustomi (2022) which state that objectivity has a positive effect on audit quality.

6. Conclusion

This study aims to test and analyze the influence of Professionalism, Audit Tenure, Time Budget Pressure, Independence and Objectivity on Audit Quality at the Public Accounting Firm in Bali Province. Based on the results of the study, it can be concluded from this study as follows:

1. Professionalism does not affect audit quality at the Public Accounting Firm in Bali Province.
2. Audit Tenure has a positive effect on Audit Quality at the Public Accounting Firm in Bali Province.
3. Time Budget pressure does not affect Audit Quality at the Public Accounting Firm in Bali Province.

4. Independence does not affect audit quality at the Public Accounting Firm in Bali Province.
5. Objectivity has a positive effect on audit quality at the Public Accounting Firm in Bali Province.

7. Recommendation

This research is expected to provide additional information and knowledge related to factors that must be considered to improve audit quality, namely professionalism, audit tenure, time budget pressure, independence and objectivity which can always be used as an evaluation for auditors in improving audit quality at Public Accounting Offices in Bali Province. Summarize the main points of the paper, including the problem, methodology, findings, and implications. Emphasize the contribution of this study to the field.

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