

THE INFLUENCE OF AUDIT STRUCTURE, PROFESSIONALISM, WORK DISCIPLINE, WORK-LIFE BALANCE AND OBJECTIVITY ON AUDITOR PERFORMANCE IN BALI PROVINCE

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Abstract

This study explores the influence of audit structure, professionalism, work discipline, work-life balance, and objectivity on the performance of auditors in Public Accounting Firms (KAP) in Bali Province. Auditors have a strategic role in maintaining public trust in financial statements, so these factors are key elements to ensure high audit quality. The population in this study is all auditors working in Public Accounting Firms (KAP) in Bali Province as many as 20 Public Accounting Firms in Bali. The sample determination in this study used the purposive sampling method from 127 auditors working at KAP in Bali, 57 auditors did not meet the criteria of at least 1 year of work experience, thus, the number of samples used in the study was 70 auditors. The results showed that work-life balance and objectivity had a significant positive effect on auditor performance while audit structure, professionalism and work discipline had no effect on auditor performance. This research provides practical implications for KAP in managing and supporting their auditors through training, supervision, and policies that support work-life balance. Thus, this research not only contributes to the academic literature but also provides guidance for practitioners in improving the efficiency and credibility of audits. For the next research, it is expected to consider other independent variables such as technology use, time budget pressure, and organizational culture.

Keywords : *audit structure, professionalism, work discipline, work-life balance, objectivity.*

INTRODUCTION

Public accountants play an important and strategic social role in maintaining public trust in their duties and responsibilities as auditors. The duties and responsibilities of the auditor are to examine and provide an opinion on the fairness of a business entity's financial statements based on the standards set by the Indonesian Institute of Public Accountants (IAPI). The auditor has a great responsibility for the opinions he gives. To provide an accurate opinion regarding the company's financial statements, auditors are required to have good performance in order to create quality and reliable information. Auditor performance is a manifestation of work carried out in order to achieve better or more prominent results towards achieving organizational goals. The achievement of better auditor performance must be in accordance with certain standards and time periods (Goldwasser 1993). The auditor's performance is the result of the work achieved by the auditor in carrying out his duties in accordance with the responsibilities given to him, and is one of the benchmarks used to determine whether a work done will be good or otherwise. If the auditor in carrying out his role commits a deviation, the auditor has violated the basic principles and code of ethics of the auditor, where the code of ethics or ethics of the audit profession has provided guidance for every professional auditor to defend himself and remain independent in the face of temptation when in a dilemma or difficult consideration and decision-making (Dewi, 2018).

The phenomenon of violations of the code of ethics by public auditors such as the case of KAP Drs. Ketut Gunarsa in Bali shows that there are serious problems in the quality of auditor performance. Repeated violations of the Public Accountant Professional Standards (SPAP) as well as data from the 2022 Sectoral Risk Assessment Report which ranked Bali as the seventh high-risk province show that the public accounting profession in the region is vulnerable to irregularities. This condition has the potential to reduce public confidence in the audit results and the quality of the financial statements presented. Therefore, it is important to examine the various factors that affect the performance of auditors in order to improve the reliability of audit results and strengthen the integrity of the accounting profession.

Some of the factors that are considered to affect the auditor's performance include audit structure, professionalism, work discipline, work-life balance (WLB), and objectivity. A good audit structure assists auditors in the collection of relevant evidence, professionalism demands that auditors act in accordance with

procedures, and work discipline reflects adherence to rules. Meanwhile, a balanced work-life balance is believed to increase auditor satisfaction and productivity, and objectivity ensures auditors' independence in providing opinions. However, findings from previous studies on the influence of these factors on auditor performance still show mixed results. Therefore, this study is important to examine more deeply the influence of audit structure, professionalism, work discipline, work-life balance, and objectivity on auditor performance in Bali Province.

RESEARCH METHODS

The object of this research is the respondent where the respondent is an auditor who has worked for at least 1 year throughout KAP Bali and there are 20 public accounting firms (KAP) registered in the IAPI Directory (2024). The data analysis technique used in this study is the multiple linear analysis technique.

Performance of the Auditor

Auditor performance is a measure of auditors' effectiveness and efficiency in carrying out their duties. Research by Rahman *et al.* (2023) shows that high auditor performance is influenced by various factors, including training quality, organizational support, and fulfillment of performance indicators.

Structure Audit

An audit structure refers to the systematization of the audit process that includes various important elements, such as the policies, procedures, and tools that auditors use. Further explanation of audit structures can be taken from recent research showing that the implementation of a good audit structure can improve auditors' performance by providing clear guidelines in carrying out their duties (Barker & Pitsis, 2020).

Professionalism

The professionalism of the auditor is a crucial aspect in carrying out responsible audit duties. Professional auditors not only meet ethical standards but are also committed to continuously improving their competencies and expertise (Smith *et al.*, 2021). This contributes to a better quality of audit results.

Work Discipline

Work discipline refers to the auditor's ability to follow established rules and procedures. According to research by Gunawan *et al.* (2022), a high level of work discipline is positively correlated with better work outcomes, as disciplined auditors are more likely to complete their tasks on time and according to procedures.

Work-Life Balance

Work-life balance reflects the extent to which auditors can manage the demands of work and personal life. Recent research shows that a good work-life balance has a significant effect on auditors' job satisfaction (Martinez & Mendez, 2023). This has implications for productivity and overall performance.

Objectivity

Objectivity is the auditor's ability to maintain independence and provide an assessment that is unaffected by external pressures. According to Jumadi (2022), objectivity in audit assessment is very important to maintain integrity and public trust in audit results.

RESULTS AND DISCUSSIONS

Descriptive Statistical Analysis

Table 1 Descriptive Statistical Test

	N	Minimum	Maximum	Mean	Hours of deviation
SA	65	16.00	20.00	17.8769	1.21845
PRO	65	48.00	60.00	53.2615	3.37397
DK	65	31.00	40.00	35.4154	2.33782
WLB	65	32.00	40.00	35.5077	2.41171
OB	65	28.00	35.00	31.0154	2.29464
KA	65	22.00	30.00	26.3385	2.00995
Valid N (listwise)	65				

Source: Processed Data (2025)

Multiple Linear Regression Analysis

The data analysis method used is the multiple linear regression analysis technique Multiple linear analysis in this study is used to find out how much influence the audit structure, professionalism, work discipline, *work life balance* and objectivity have on auditor performance. The results of the multiple linear analysis test are as follows:

Table 2 Multiple Linear Analysis Test

Model	Unstandardized Coefficients		Standardized Coefficient	t	Sig
	B	Std. Error	Beta		
1 (Constant)	2.344	.125		18.774	<.001
SA	-.002	.006	-.034	-.348	.729
PRO	.001	.003	.054	.373	.711
DK	.002	.004	.059	.474	.637
WLB	.013	.004	.403	3.232	.002
OB	.012	.004	.366	3.077	.003

a. Dependent Variabel: KA

Source: Processed Data (2025)

The results of multiple linear regression tests obtained the following regression equations:

$$KA = 2.344 - 002SA + 001PRO + 002DK + 013WLB + 012OB$$

Classic Assumption Test

The test results show that this research passed the classical assumption test. The classical assumption test that will be carried out on the multiple linear regression equation model in this study are: Normality test, multicollinearity test, and heteroskedasticity test.

Hypothesis Test

1) Determination Coefficient Test (*Adjusted R* 2)

The determination coefficient test aims to measure how far the model's ability to explain on the mobile phone the variation of dependent variables. Based on the result, it shows that the value of the Adjusted R determination coefficient is 0.533 or 53.3%. The results of 53.3% varied from auditor performance, which can be explained by the variables of audit structure, professionalism, work discipline, *work life balance* and objectivity and the remaining 46.7% is explained by other factors that are not included in this research model.

2) Simultaneous Test (F Test)

The F test aims to test the significance of the equation used to determine how much the independent variable (X) together affects the non-independent variable (Y). Based on the result it is known that a

significant value of 0.001 is less than 0.05 and an F value of 15.594 which means that audit structure, professionalism, work discipline, *work life balance* and objectivity simultaneously affect the bound variable, namely auditor performance.

3) Partial Test (t-test)

The t-test (partial test) basically shows how far the explanatory or independent variables individually influence in explaining the variance of the dependent variable. The hypothesis testing results show that the Audit Structure (SA) variable has a t-value of -0.348 with a significance value of 0.729 (> 0.05), indicating no effect on auditor performance; therefore, H1 is rejected. The Professionalism (PRO) variable has a t-value of 0.373 with a significance value of 0.711 (> 0.05), meaning it does not affect auditor performance, and H2 is rejected. The Work Discipline (DK) variable shows a t-value of 0.474 with a significance value of 0.637 (> 0.05), which also indicates no effect on auditor performance; hence, H3 is rejected. On the other hand, the Work Life Balance (WLB) variable has a t-value of 3.232 with a significance value of 0.002 (< 0.05), showing a positive effect on auditor performance, so H4 is accepted. Similarly, the Objectivity (OB) variable has a t-value of 3.007 with a significance value of 0.003 (< 0.05), indicating a positive influence on auditor performance; therefore, H5 is accepted.

The influence of audit structure on auditor performance

The first hypothesis states that the audit structure has a positive effect on the auditor's performance. Based on the results of the multiple linear regression test, it was shown that the audit structure had a coefficient value of -0.348 with a significance value of 0.729 so that H1 was rejected, this means that the audit structure had no effect on the auditor's performance.

The audit structure is a systematic approach that includes what must be done, instructions, how the work should be completed, tools for supervision and quality of work assessment tools that are carried out so as to support an auditor to improve his performance so as to have a positive impact on the KAP, but auditors who do not have knowledge of the standard audit structure tend to have difficulties in carrying out their duties. A poor understanding of the audit structure implemented by the KAP makes the auditor unproductive in carrying out his work, so that the performance of the auditor in the KAP in Bali Province becomes inefficient. This also gives an indication that the auditor who is the subject of the study does not have a good understanding of the audit structure applied by the public accounting firm where he works so that he or she has not been able to significantly assist the auditor in carrying out his duties. Work period and work experience are considered to be one of the factors that affect the level of auditor's understanding of the audit structure applied by the public accounting firm where they work, supported by the results of the descriptive analysis of respondents showing that the majority of respondents only have a working period of 1-2 years, thus meaning that there is no significant influence between the audit structure of an auditor on the auditor's performance. The more detailed the audit structure implemented by public accounting firms, it is not necessarily balanced with the improvement of the performance of its auditors. The results of this study are not in line with attribution theory which shows that although the audit structure is a systematic approach in the audit process, in the context of this study there is not enough evidence to support that the audit structure has no direct effect on auditor performance. Auditors consider that their performance is influenced more by internal factors (such as personal abilities and motivations) than by external factors such as the audit structure.

These results are in line with the results of previous research conducted by Diani, et al (2019), Damayanti (2024) and Fitriah (2019) which showed that the audit structure had no effect on auditor performance.

The effect of professionalism on auditor performance

The second hypothesis states that professionalism has a positive effect on auditor performance. Based on the results of the multiple linear regression test, it was shown that professionalism had a coefficient value of 0.373 with a significance value of 0.711 so that H2 was rejected, this means that professionalism has no effect on auditor performance.

Professionalism is the attitude of a person who is able to work well and is based on enough knowledge to do the job in his or her area of expertise. High professionalism in audits can add to the workload of auditors, as they must adhere to strict standards and procedures, which in turn can hinder efficiency and slow down the audit process. Individually, auditors have no room to develop or have a significant impact on performance. In this case, even if an auditor behaves professionally, an unsupportive work environment can inhibit the influence of professionalism on their performance, if the workload and experience level are more dominant, then even if the auditor has a high level of professionalism, their performance can still be suboptimal due to stronger external factors. The results of this study are not in line with attribution theory that explains the causes of behavior because there are situational factors that influence auditors to face external pressures, such as tight deadlines or lack of support from management, which can hinder their ability to demonstrate professionalism

in their work. This shows that although auditors strive to act professionally, external conditions can hinder their performance.

These results are in line with the results of previous research conducted by Khasanah (2020), Suarni, et al. (2022), Daniro, et al. (2023) and Kusuma (2023) which showed that professionalism has no effect on auditor performance.

The effect of work discipline on auditor performance

The third hypothesis states that work discipline has a positive effect on auditor performance. Based on the results of the multiple linear regression test, it shows that work discipline has a coefficient value of 0.474 with a significance value of 0.637 so that H3 is rejected, this means that work discipline has no effect on the auditor's performance.

Work discipline is an aspect related to auditor performance. Discipline is very important as a direction to shape and train someone to do something well. Auditors who have very strict work discipline may experience higher stress. The pressure to comply with all rules and procedures can result in mental exhaustion, which in turn can lower their performance, although work discipline increases or decreases, but it cannot necessarily improve or decrease the performance of auditors. The results of this study are not in line with attribution theory that explains that auditors may attribute their performance to other more significant factors, such as the pressures of the situation or a supportive work environment. If auditors feel that they have no control over external situations, they may not consider work discipline to be a factor affecting their performance.

These results are in line with the results of previous research conducted by Hidayat, et al (2021), Muna (2022) and Saputri, et al (2021) which showed that professionalism has no effect on auditor performance.

The effect of work life balance on auditor performance

The fourth hypothesis states that work-life balance has a positive effect on auditor performance. Based on the results of the multiple linear regression test, it shows that the work life balance has a coefficient value of magnitude of H4 so that H4 is accepted, this means that the work life balance has a positive effect on the auditor's performance.

To be able to provide good and maximum performance, an auditor must be good at managing time. When on the job, the auditor must focus on his or her job until the job is completed. On the other hand, when having time for personal and family life, the auditor must use that time appropriately so that a balanced life occurs. The results of this study are in line with the attribution theory: auditors who have a good work-life balance may be better able to manage stress and maintain motivation. They can attribute good performance to their ability to maintain this balance, which is a positive internal attribution.

These results are in line with the results of previous research conducted by Maria (2023), Sukmawati & Tarmizi (2022) and Mallafi & Silvianita (2021) which showed that work-life balance has a positive effect on auditor performance.

The effect of objectivity on auditor performance

The fifth hypothesis states that objectivity has a positive effect on auditor performance. Based on the results of the multiple linear regression test, it is shown that objectivity has a coefficient value of magnitude with a significance value of H5 so that H5 is accepted, this means that objectivity has a positive effect on auditor performance.

Objectivity is a principle that auditors must have in order to be free from conflicts of interest or influence from other parties. An auditor is required to uphold his objectivity in order to maintain a level of professionalism in his work, and also avoid conflicts of interest so that the higher the objectivity of the auditor, the higher the auditor's performance in conducting the audit process. In carrying out their duties, auditors must maintain objectivity. Objectivity is part of the auditor's code of ethics itself. The results of this study are in line with attribution theory which explains that auditors who are able to maintain objectivity in their assessments tend to attribute their success to their own abilities and work ethic. This suggests that auditors who have a good understanding of the importance of objectivity in audits will be more likely to attribute their performance to positive internal factors.

These results are in line with the results of previous research conducted by Farahdiba & Cahyaningsih (2020) and Yulianti *et al.*, (2020) which showed that objectivity has a positive effect on auditor performance.

CONCLUSIONS AND SUGGESTIONS

This study concludes that work-life balance and objectivity have a significant positive effect on auditor performance in Public Accounting Firms (KAP) in Bali Province. In contrast, audit structure, professionalism, and work discipline do not show a significant impact. These findings indicate that internal

factors such as the ability to maintain a healthy work-life balance and uphold objectivity play a more vital role in enhancing auditor performance than structural or procedural aspects alone.

Based on these conclusions, it is suggested that KAPs in Bali strengthen policies that support work-life balance and provide continuous ethical training to maintain auditor objectivity. Although some variables did not show a direct influence, they should still be considered in future research. Further studies are encouraged to explore additional factors such as time pressure, technological adoption, and organizational culture to gain a more comprehensive understanding of what drives auditor performance.

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