

Research Article

The Effect of Accountability, Work–Life Balance, and Independence on Audit Quality at Public Accounting Firms (KAP) in Pekanbaru

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Abstract: Audit reports are an important part of the company, so the quality of good audit results must be maintained. To maintain audit quality, an auditor who has accountability, work life balance and independence is needed. Therefore, the purpose of this study is to examine the direct relationship between accountability, work life balance and independence in relation to audit quality, especially KAP in Pekanbaru City. The research methodology used in this study used a quantitative approach with primary data types obtained through distributing questionnaires. In this study used saturated sampling techniques with a total sample of 47 people. In addition, SPSS version 26 is used as a data analysis tool. Based on the results of hypothesis testing with a significance level of 5% it is known that accountability, work life balance and independence have a positive effect on audit quality at KAP Pekanbaru. In general, the three dependent variables have a positive effect on audit quality at KAP Pekanbaru.

Keywords: *Audit Quality, Accountability, Work life balance, Independence*

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1. Introduction

Audit is important for a company to assure all stakeholders, both internal and external. Financial statements prepared and presented by a company must be accurate, complete, comply with accounting standards, and be audited by external auditors as independent auditors. There are findings indicating that when financial statements are not audited, there is a possibility of misstatements caused by errors in presentation by accountants, which may lead to a decline in the confidence of readers and users of financial statements in making important decisions. Even audited financial statements may still contain potential misstatements if auditors do not maintain audit quality.

As occurred in the case of PT Garuda Indonesia, the Ministry of Finance through the Center for Supervision of the Financial Services Profession (Pusat Pembinaan Profesi Keuangan/P2PK) imposed sanctions on auditor Kasner Sirumapea, who was responsible for the audit of PT Garuda Indonesia's financial statements. The auditor was fined and had his license revoked for 12 months, prohibiting him from operating due to negligence in providing audit services. The Ministry of Finance's audit results revealed indications of serious non-compliance in the financial reporting of PT Garuda Indonesia Tbk (GIAA) prepared by the

Public Accounting Firm (Kantor Akuntan Publik/KAP) Tanubrata, Sutanto, Fahmi, and Partners. The violations involved the quality control system, as the inspection of Garuda Indonesia's financial statements was not carried out by the auditor (Ministry of Finance, 2019). The case continued until 2022 due to auditor negligence and brought PT Garuda Indonesia to the brink of bankruptcy.

These incidents and events have caused public doubt regarding the quality of audits conducted by external auditors. The case illustrates that auditors who do not implement a quality control system in auditing financial statements may lead the public to question the accountability and independence of auditors. Even accountants who are highly knowledgeable and experienced in conducting audit processes may commit audit errors, and the role of the public accounting firm as the violator can result in reduced public trust in the accounting profession. Therefore, auditors need to enhance public trust in their profession by improving audit quality so that audits are truly of high quality and produce high-quality audit reports. When the audit quality performed by auditors is high, the resulting financial statements are reliable and can be trusted for decision-making purposes.

Based on the definition proposed by DeAngelo (1981), audit quality is the auditor's ability to detect material misstatements in financial statements and subsequently report them in the audit report. Detected violations serve as a benchmark for audit quality in relation to the auditor's knowledge and experience. However, the reporting of such violations depends on the auditor's decision to disclose or not disclose them. Therefore, it can be concluded that audit quality refers to conducting audits in accordance with established standards to detect and report any violations committed by the preparers of financial statements.

According to Abdul Halim (2017), accountability is the obligation to be able to account for the performance and actions of individuals or groups, including the governance of an organization, to clients who have the authority to demand accountability. Messier and Quilliam (1992) also found that auditor accountability can enhance auditors' cognitive processes in decision-making. Accountability itself is defined as responsibility for both the success and failure of an organization's mission in achieving its objectives (Mardiasmo, 2006).

Work-life balance is the ability of individuals to separate personal matters from work-related matters without disrupting their job performance, as determined by the organization in which the individual works (Rahajeng, 2021). According to Hudson (2005), work-life balance refers to an individual's satisfaction in relation to various roles in life, while Delecta (2011) defines work-life balance as an individual's ability to adequately manage work and family responsibilities, including commitment, work responsibilities, and family responsibilities. Work-life balance is generally associated with balancing or maintaining all aspects of human life in order to achieve overall balance.

Independence refers to an attitude of freedom from influence, not being affected by anything, not influenced by others, and not dependent on other parties. Independence also reflects the auditor's honesty in considering events and provides auditors with objective and unbiased grounds in expressing their opinions. According to Biri (2019), attitudes toward accountability are related to final audit quality, meaning that the higher the auditor's level of independence, the higher the audit quality. In contrast, the study by Lestari et al. (2021) found that independence does not have an effect on audit quality.

LITERATURE REVIEW

Stakeholder Theory

Stakeholders are explained in attribution theory through the treatment of individuals in processing impression formation. Attribution is a process by which people draw conclusions about factors that may influence an individual's behavior. This theory seeks to identify the causes of an event or what motivates a person to act. Responses to an event depend on how the event is interpreted (Kelley, 1972).

Basically, attribution theory explains that individuals observe and interpret the behavior of others to determine the causes of such behavior from internal or external perspectives (Robbins, 1996). Heider (1958) also argued that internal forces (personal characteristics such as ability, effort, and fatigue) and external forces (environmental characteristics such as regulations and weather) together determine human behavior. Heider (1958) asserted that feelings, although indirect, constitute the most important behavior as determinants. It has been shown that internal and external attributions can influence individual performance

evaluations, for example in relation to how supervisors treat subordinates and how this affects individual attitudes and job satisfaction. Individuals will behave differently when they focus more on internal characteristics than on external characteristics.

Attribution theory supports the influence of accountability, work–life balance, and independence on audit quality, as auditor behavior can be affected by both internal and external factors that may influence audit quality. Auditors who demonstrate accountability, maintain work–life balance, and uphold independence tend to enhance audit quality.

Audit Quality

Audit quality, according to DeAngelo (1981), is defined as the auditor's ability to detect violations in financial statements and subsequently report them in the audit report. The likelihood that auditors report violations existing within a client's accounting system largely depends on auditor independence. Such reviews are designed to reduce information overlap between management and stakeholders by employing external parties to confirm the reliability of financial statements. Users of financial statements, particularly interested parties, make decisions after auditors have reviewed the financial statements. From this, it can be concluded that auditors play an important role in validating clients' financial statements. Therefore, auditors must be able to perform high-quality audits to reduce information asymmetry between management and owners.

Accountability

Tetlock (1983) defines accountability as a means of encouraging individuals to assume responsibility for all work and decisions they make. Auditing is closely related to accountability, as accountability is associated with an organization's obligation to demonstrate responsibility to clients or other superiors. Therefore, it is important for an accountant to be accountable for their work performance so that the results of their work can be properly executed and justified. According to the study by Sangadah (2022), audit quality is positively influenced by accountability, as higher auditor accountability leads to higher audit quality. Individuals with a high sense of responsibility for their work outcomes tend to perform better than those with lower responsibility. Thus, based on the preceding explanation, the following hypothesis is formulated:

H1: Accountability has an effect on audit quality in public accounting firms in Pekanbaru.

Work life balance

Work–life balance is a theoretical concept that explains how individuals manage the domains of work and family, including the boundaries between them, in order to achieve life balance (Clark, 2000). Work–life balance theory emphasizes that roles in the family and at work have distinct dimensions and can influence one another. Therefore, it can be concluded that work–life balance refers to the balance between an auditor's personal life and work, as well as how individuals optimally manage both to achieve equilibrium. The study by Khavis and Krishnan (2021) shows that work–life balance has a positive effect on audit quality. Based on the above explanation, the following hypothesis is formulated:

H2: Work–life balance has an effect on audit quality in public accounting firms in Pekanbaru.

Independence

Mulyadi (2011) defines independence as the ability to think without being influenced, controlled, or dependent on others. Auditors who uphold independence apply honest and objective judgment in evaluating facts and in preparing proper audit reports. Independence means that accountants are not easily influenced because their work performance is based on the public interest. Accountants who adopt an independent stance are not permitted to favor the interests of other parties. In the study by Sari (2022), independence is found to have a positive effect on audit quality. Based on this explanation, the following hypothesis is formulated:

H3: Independence has an effect on audit quality in public accounting firms in Pekanbaru.

METHOD

This study was conducted based on a quantitative analysis of questionnaire data distributed to the research respondents. The list of questions was developed using a Likert scale containing statements reflecting individuals' attitudes toward certain issues. Descriptive–analytical methods were employed to transform the data into tabular form to facilitate understanding and data processing. The population of this study consisted of 47 auditors from 8 Public Accounting Firms (Kantor Akuntan Publik/KAP) in Pekanbaru registered with the Indonesian Institute of Public Accountants (Ikatan Akuntan Publik Indonesia/IAPI).

The sample in this study comprised 47 auditors actively working at Public Accounting Firms operating in Pekanbaru. The sampling method used was a saturated sampling technique, in which all members of the population are included as the sample, as the population size is relatively small (Sugiyono, 2017). Therefore, the sample size was equal to the population, consisting of 47 auditors from Public Accounting Firms in Pekanbaru.

The data used were primary data obtained directly by the researchers from respondents' answers to the distributed questionnaires. Prior to completing the questionnaire, respondents were provided with a brief explanation of the purpose of the questionnaire, and if they experienced difficulties in completing it, they were allowed to ask the researcher for clarification. The main data source of this study was the responses to the questionnaires submitted by auditors at Public Accounting Firms in Pekanbaru. In addition to primary data, the researchers also used secondary data obtained through intermediaries or parties who had previously collected the data, meaning that the researchers did not collect the data directly themselves. Secondary data sources in this study were obtained from the websites of each Public Accounting Firm, the 2022 Directory of Public Accounting Firms and Auditors, and the Public Accounting Firm Information System website.

ANALYSIS AND DISCUSSION

Analysis

Reliability Test

The reliability test is known as a test that functions to measure a questionnaire as an indicator of a variable. It is measured only once, and the results are then compared with other items. Reliability testing is conducted due to concerns regarding the trustworthiness of the instrument. An instrument is considered to have a high level of reliability (consistency) if the results of the instrument testing are consistent. A variable is considered reliable if Cronbach's alpha is greater than 0.60; otherwise, the data are deemed unreliable.

Table 1: Reliability Test Results

Variable	Cronbach's Alpha Value	Reliable	Conclusion
Accountability	0,746	0,60	Reliable
<i>Work Life Balance</i>	0,772	0,60	Reliable
Independence	0,731	0,60	Reliable
Audit Quality	0,749	0,60	Reliable

Based on Table 1, the results of the reliability testing for each variable show values greater than 0.60, indicating that the data are reliable. "If the reliability value is less than 0.60 (< 0.60), the result is considered unsatisfactory, meaning that the measurement used is not reliable."

Multiple Linear Regression Analysis

This study employed multiple linear regression analysis with the objective of examining the effects of accountability, work–life balance, and independence on audit quality.

Table 2: Results of Multiple Linear Regression Analysis

Model	Unstanderized Coefficients B
(Constant)	22,739
Accountability	0,302
<i>Work Life Balance</i>	0,037
Independence	0,043

Based on the information presented in Table 2, the results of the multiple linear regression analysis are as follows: $Y = 0.302X_1 + 0.037X_2 + 0.043X_3$ or $Y = 0.302X_1 + 0.037X_2 + 0.043X_3$.

From this equation, the interpretation is as follows. The constant (a) of 22.739 indicates that when the independent variables are equal to zero, the audit quality variable (Y) has a value of 22.739. The coefficient of X_1 (b1) is 0.302, meaning that if accountability (X1) increases by one unit, the audit quality variable (Y) increases by 0.302. The positive coefficient indicates a positive relationship between accountability and audit quality; the higher the level of accountability, the higher the audit quality score. Conversely, if accountability decreases, audit quality also decreases by 0.302.

The coefficient of X_2 (b2) is 0.037, meaning that if the work–life balance variable (X2) increases by one unit, the audit quality variable (Y) increases by 0.037. The positive coefficient indicates a positive relationship between work–life balance and audit quality; the higher the work–life balance score, the higher the audit quality score. Conversely, if work–life balance decreases, audit quality also decreases by 0.037.

The coefficient of X_3 (b3) is 0.043, meaning that if the independence variable (X3) increases by one unit, the audit quality variable (Y) increases by 0.043. The positive coefficient indicates a positive relationship between independence and audit quality; the higher the level of independence, the higher the audit quality score. Conversely, if independence decreases, audit quality also decreases by 0.043.

Hypothesis testing aims to determine the extent to which each independent variable can explain variations in the dependent variable (Ghozali, 2016). This testing is conducted at a significance level of 0.05 ($\alpha = 5\%$), with the criterion that if the significance value is less than 0.05 and the calculated t-value is greater than the t-table value, the hypothesis is accepted. The t-table value in this study is 2.0166, obtained from the degrees of freedom (df) of 43 (47 – 4).

Table 3: Hypothesis Testing Results

	Model	t	Sig.
1	(Constant)	4,061	0,000
	Accountability	2,495	0,017
	<i>Work Life Balance</i>	2,278	0,002
	Independence	2,426	0,001

Based on Table 3, the results of the multiple linear regression analysis indicate that, partially, the significance value of the accountability variable (X1) is $0.017 < 0.05$, meaning that accountability (X1) has a positive and significant partial relationship with audit quality (Y). The significance value of the work–life balance variable (X2) is $0.002 < 0.05$, indicating that work–life balance has a positive and significant partial relationship with audit quality (Y). Meanwhile, the significance value of the independence variable (X3) is $0.001 < 0.05$, indicating that independence has a positive and significant relationship with audit quality (Y).

Coefficient of Determination Test (R^2)

The coefficient of determination (R^2), which represents a proportional value, measures the extent to which the independent variables in the regression equation explain the variation in the dependent variable. The coefficient of determination ranges between 0 and 1. A small Adjusted R^2 value (close to zero) indicates that the ability of the independent variables to jointly explain the variation in the dependent variable is very limited. Conversely, an appropriate R^2 value close to one indicates that the independent variables provide nearly all the information required to predict the dependent variable.

Table 4: Results of the Coefficient of Determination Test

Model Summary	
Model	Adjusted R Square
1	0,542

a. Predictors: (Constant), Independensi, *Work Life Balance*, Akuntabilitas

According to Table 4, it can be seen that the “Adjusted R^2 coefficient of determination” is presented in the “adjusted R-squared” column. The coefficient of determination R^2 is 0.542, which means that accountability (X1), work–life balance (X2), and independence (X3) simultaneously affect audit quality (Y) by 54.2%, while the remaining 45.8% is influenced by other factors outside the research model.

DISCUSSION

The Effect of Accountability on Audit Quality at Public Accounting Firms in Pekanbaru

Based on the results of hypothesis testing, accountability is proven to have a positive and significant effect on audit quality. The greater the accountability of an auditor, the higher the audit quality will be. Individuals with a high sense of responsibility for the results of their work tend to perform better than those with a lower level of responsibility.

This finding is consistent with the study by Sangadah (2022), which found that audit quality is positively influenced by accountability, providing evidence that higher accountability leads to higher audit quality. Kelley (1972) emphasized that attribution is used to identify the causes of an event or the factors that encourage someone to take action, as well as to understand the responses given to an event.

Based on research conducted at each public accounting firm and supported by previous research findings, it can be proven that the implementation of auditor accountability positively affects audit quality. Auditors who are able to account for the processes and results of their work and provide verifiable evidence are considered capable of producing the best audit quality. To maintain audit quality, it is important for the audit team to submit audit reports in a timely manner and report them truthfully. In addition, audit reports should recommend effective changes to produce effective financial statements and clearly disclose the results of the audit performed. Therefore, it is very important for auditors to possess an attitude of accountability in their work so that their work results are properly carried out and can be accounted for.

The Effect of Work–Life Balance on Audit Quality at Public Accounting Firms in Pekanbaru

Based on the results of hypothesis testing, it can be concluded that work–life balance has a statistically positive effect on audit quality. This is in line with the study by Khavis and Krishnan (2021), which found that work–life balance positively affects audit quality. In attribution theory as explained by Heider (1958), individual behavior explains oneself versus the process of determining the causes and reasons for behavior, which explains how individuals attribute the causes of behavior to themselves or others, either internally or externally.

With the concept of work–life balance, working beyond designated hours and using

vacation time with family can affect one's balance at work. Individuals must be able to condition themselves to maintain this balance so that it does not lead to changes in individual perceptions arising from situation pressure or circumstances that may affect the quality of work, either positively or negatively. In addition to dealing with personal matters, a responsible auditor who is satisfied with their work can improve audit quality. Therefore, it can be concluded in this study that work-life balance plays an important role in audit quality.

The Effect of Independence on Audit Quality at Public Accounting Firms in Pekanbaru

Based on the results of hypothesis testing, it is concluded that there is a statistically positive and significant effect between independence and audit quality. Attribution theory by Heider (1958) states that the causes of individual behavior lie within oneself and others; therefore, it is important for auditors to be aware of an independent attitude in carrying out their work and to continue learning. Auditors should gain experience to be able to draw conclusions about factors that tend to reduce their independence. The study by Sari (2022) found that independence has a positive effect on audit quality.

Independence is an attitude that must be instilled in every auditor. Based on the results of this study, independent auditors are able to achieve good audit quality. By producing reports that are not influenced by any party, reporting audit results using appropriate language, not omitting or altering the audited entity, and without managerial interference, audit quality can be improved. To achieve good audit quality, auditors must cooperate with the management of the audited company during the audit process and limit personal interests with other parties in order to develop audit programs free from external influence and produce audit reports that are free from interference that could affect the content of the auditor's report.

CONCLUSION

After completing the various stages of the study, namely data collection, processing, and analysis, the results of the analysis regarding the effects of accountability, work-life balance, and independence on audit quality were obtained. Accountability has a positive and significant effect on audit quality. This means that the greater an auditor's accountability, the higher the audit quality. The work-life balance variable clearly has a positive effect on audit quality, indicating that the better the work-life balance, the higher the audit quality. The independence variable also has a positive and significant effect on audit quality, meaning that the greater the level of independence, the higher the audit quality.

Limitations and Recommendations

This study is certainly not free from several limitations. First, it was conducted only at Public Accounting Firms (KAP) in the Pekanbaru region; therefore, the findings cannot be generalized to audit quality in other regions outside Pekanbaru. Second, this study focused solely on the variables of accountability, work-life balance, and independence; thus, it does not rule out the possibility that audit quality is influenced by other factors beyond those examined in this research. In addition, the researcher used only explanatory questionnaires for data collection, so the conclusions presented are limited to the data obtained from this instrument. Future researchers are advised to include additional variables such as work experience, audit fees, objectivity, and auditor professionalism, as well as to conduct direct interviews and field engagement to obtain clearer and more comprehensive information.

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