

# Audit dynamics of tenure and client pressure: An auditor independence study

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## Abstract

This study aims to analyze the effect of audit tenure and client pressure on auditor independence. It seeks to evaluate the role of auditor commitment as a moderating variable in seeing this relationship. This study uses quantitative methods with a descriptive approach; the population studied is the Public Accounting Firm located in Gowa and Makassar Regencies, Indonesia. The sample used in this study were auditors who worked at the KAP. The data analysis technique applied is moderation regression analysis with an interaction approach. This study found that professional commitment acts as a moderating variable, where professional commitment strengthens the relationship between audit tenure and auditor independence and between client pressure and auditor independence. The study implies that auditors and audit firms should balance long-term relationships with clients and independence through solid professional commitment, supported by continuous training and stricter ethical standards from regulators and policymakers.

Keywords: Audit Tenure, Client Pressure, Professional Commitment, Auditor Independence

## Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh audit tenure dan tekanan klien terhadap independensi auditor serta berupaya mengevaluasi peran komitmen auditor sebagai variabel moderasi dalam melihat hubungan tersebut. Penelitian ini menggunakan metode kuantitatif dengan pendekatan deskriptif, populasi yang diteliti adalah Kantor Akuntan Publik yang berada di Kabupaten Gowa dan Makassar, Indonesia. Sampel yang digunakan dalam penelitian ini adalah auditor yang bekerja di KAP tersebut. Teknik analisis data yang digunakan adalah analisis regresi moderasi dengan pendekatan interaksi. Hasil penelitian ini menemukan bahwa komitmen profesional berperan sebagai variabel moderasi, dimana komitmen profesional memperkuat hubungan antara audit tenure dengan independensi auditor, serta antara tekanan klien dengan independensi auditor. Implikasi dari penelitian ini adalah bahwa auditor dan perusahaan audit harus menjaga keseimbangan antara hubungan jangka panjang dengan klien dan mempertahankan independensi melalui komitmen profesional yang kuat, didukung dengan pelatihan yang berkelanjutan dan standar etika yang lebih ketat dari regulator dan pembuat kebijakan.

Kata kunci: Audit Tenure, Tekanan Klien, Komitmen Profesional, Independensi Auditor

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## 1. Introduction

Auditor independence is a crucial aspect of the audit process, as it ensures the reliability and credibility of financial statements. However, factors such as long audit tenure and client pressure can potentially undermine an auditor's independence, leading to concerns about the quality of the audit (Nguyen & Nguyen, 2020). Maintaining auditor independence is a paramount concern within the accounting



profession, as various factors have been identified that can potentially threaten this critical attribute (Marques et al., 2019; Umar & Anandarajan, 2004). Prior research has highlighted how the financial significance of the client to the auditor, the provision of non-audit services, and the length of the auditor-client relationship can create conflicts of interest and undermine the auditor's object (Nasser et al., 2006). Auditor independence is crucial not only in fact but also in the perception of independence (Austin & Herath, 2014).

One factor that has received significant scholarly attention is the impact of audit tenure on auditor independence. While some studies have suggested that lengthy audit tenures can lead to over-familiarity (Nasser et al., 2006), others have argued that longer tenures can enhance auditors' understanding of the client's business and improve the quality of the audit (Tepalagul & Lin, 2014). Ultimately, the empirical evidence on the relationship between audit tenure and independence has been mixed (García-Blandón & Argilés-Bosch, 2016). In addition to audit tenure, the level of pressure exerted by clients on their auditors has also been identified as a potential threat to independence. Auditors may face various forms of pressure, such as opinion shopping or threats to switch to a different audit firm, which can compromise their ability to exercise professional skepticism and reach unbiased conclusions (Umar & Anandarajan, 2004).

Some researchers have argued that longer audit engagements can allow auditors to develop a deeper understanding of their client's business operations and industry complexities, potentially enhancing their ability to conduct more effective and higher-quality audits (Qawqzeh et al., 2018). The relationship between audit tenure and auditor independence has been a subject of ongoing debate in the literature. Some studies suggest that longer audit tenures can enhance an auditor's understanding of the client's operations, leading to improved audit quality (Qawqzeh et al., 2018). On the other hand, extended tenure may also increase the risk of auditor-client familiarity, potentially compromising the auditor's objectivity and skepticism (Ball et al., 2015). Furthermore, client pressure can substantially sway an auditor's decision-making processes, as the auditor may feel compelled to cater to the client's preferences in order to preserve the engagement or secure future work. This dynamic has the potential to undermine the auditor's independence and compromise the integrity of the audit (Emby & Davidson, 1998).

Furthermore, research has indicated that the client's financial condition can also impact auditor independence (Nguyen & Nguyen, 2020). When a client is in a precarious financial situation, the auditor may feel more compelled to acquiesce to the client's demands to avoid jeopardizing a significant revenue stream and potentially losing the engagement altogether. While prior studies have explored the relationship between audit tenure, client pressure, and auditor independence, the existing literature has primarily focused on developed markets (Felix et al., 2005). However, the unique characteristics of emerging market contexts, such as differences in the institutional environment, regulatory landscape, and economic conditions, may give rise to distinct

dynamics between audit tenure, client pressure, and auditor independence (Brooks et al., 2016).

The auditor's professional commitment and ethical orientation can also play a crucial role in maintaining independence, even in the face of client pressure or lengthy audit tenures. In conclusion, the dynamics of audit tenure and client pressure on auditor independence remain a topic of ongoing scholarly investigation, with the potential for new insights to emerge from the examination of diverse market contexts (Umar & Anandarajan, 2004). Professional commitment and ethical orientation of auditors can also influence their ability to maintain independence (Yakubu & Williams, 2020). Professional commitment related to auditor independence, as well as the influence of client pressure and audit tenure on auditor independence in emerging market settings, warrant further exploration (Vanasco, 1996). This study's novelty is that it shows studies of the different interactions between audit tenure, client pressure, and auditor independence, illustrating how professional dedication moderates these relationships. In contrast to previous studies that focused on these variables separately, this research introduces a new perspective on the complexity of the audit process that occurs locally, specifically in Gowa Regency and Makassar City.

## 2. Literature Review

### Auditor Independence

Theories related to auditor independence, such as agency theory and stakeholder theory, have emphasized the need for auditors to maintain objectivity and impartiality in their work to ensure the credibility and reliability of financial reporting (Salehi, 2009). Auditors' ability to exercise professional skepticism and reach unbiased conclusions is essential for fostering public trust in the accounting profession and enabling them to effectively serve as intermediaries between management and stakeholders, ensuring the quality and reliability of financial information (Hurt et al., 2013). Agency theory suggests that the separation of ownership and control in publicly traded companies can create a potential conflict of interest between management and shareholders, as managers may have incentives to pursue their interests at the expense of shareholders (Gogineni et al., 2021). Stakeholder theory, on the other hand, posits that auditors have a responsibility to serve the interests of a broader range of stakeholders, including investors, creditors, and regulators, in addition to the client management (Baker & Al-Thuneibat, 2011).

### Audit Tenure

Economic bonding theory suggests that as the auditor-client relationship lengthens, the auditor may become increasingly reliant on the client for a significant portion of their revenue, leading to a potential economic bond that can undermine their independence (Ye et al., 2011). Alternatively, the knowledge accumulation theory argues that longer audit tenures allow auditors to develop a deeper understanding of the client's business, industry, and accounting practices, which can enhance the quality of the audit and the auditor's ability to provide objective and reliable assurance (Akono, 2020). While the empirical evidence on the relationship between audit tenure and

auditor independence has been mixed, with some studies reporting a negative impact of longer tenures and others finding positive effects, the existing literature has predominantly focused on developed market contexts (Baker & Al-Thuneibat, 2011).

Ha1: Tenure Audit has a positive effect on auditor independence.

### **Client Pressure**

Theories related to client pressure suggest that auditors may face various forms of coercion from client management, such as threats of dismissal, loss of future business opportunities, or damage to their professional reputation, which can undermine their ability to exercise (Onulaka et al., 2019). Social Influence theory has been developed and discussed by various scholars across different fields, but it is often associated with the work of Kelman (1958) and Cialdini (1984), who identified several fundamental principles of social influence, such as reciprocation, commitment, and consistency, social proof, authority, liking, and scarcity. These principles can help explain how client management may exert pressure on auditors and potentially compromise their independence (Grace, 2006). Social influence theory could provide a valuable framework for understanding the dynamics of client pressure and its impact on auditor independence (Johnstone et al., 2001).

Ha2: Client Pressure has a negative effect on the auditor's independence.

### **Professional Commitment**

Social identity theory, proposed by Tajfel and Turner (1979), suggests that individuals derive a significant portion of their self-concept from their membership in social groups, such as professional organizations (Bamber & Iyer, 2007). This theory can be applied to the context of auditor independence, as an auditor's strong professional commitment and identification with the accounting profession may serve as a buffer against client pressure and help them maintain their objectivity and impartiality (Vanasco, 1996). Social identity theory provides a theoretical basis for understanding how an auditor's professional commitment and ethical orientation can influence their ability to resist client pressure and uphold their independence (Obermire et al., 2021).

Ha3: Professional commitment strengthens the influence of audit tenure on auditor independence.

Ha4: Professional commitment strengthens the influence of client pressure on auditor independence.

## **3. Research Methods**

This study uses a quantitative method with a descriptive approach, the population studied is Public Accounting Firms located in Gowa Regency and Makassar City, Indonesia. The sample used in this study is auditors who work in the KAP. The data analysis techniques applied are moderate regression analysis with an interaction approach.

Table 1. Characteristics of Respondents

No.	Public Accounting Firms	Number of Auditors
1	Thomas, Blasius, Widartoyo, and Colleagues	3
2	Usman and Colleagues	5
3	Jacob Ratan and Colleagues	3
4	Eliya Noorsliyati and Colleagues	5
5	Yaniswar and Colleagues	4
6	Masnawati	5
7	Ardaniah Abbas	5
Total		30

Systematically the formula for testing the influence of independent variables on dependent variables is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_1 M + \beta_4 X_2 M + e$$

Y is the auditor's independence, measured by the independence of reporting. X1 is a tenure audit measured by the length of time audited. X2 is the client's pressure, measured by the client's facility. The auditor's commitment is measured by responsibility to the profession.  $\beta_1$ - $\beta_2$  is the multiple regression coefficient, e is the *error term*, and  $\alpha$  is the constant.

## 4. Results and Discussion

### 4.1. Research results

A constant score of 31,875 represents that with professional commitment, the independence of auditors will increase by 31,875. A coefficient score of -0.840 represents that adding the Professional Commitment variable as a moderator will weaken the influence of audit tenure by -84% on the auditor's independence. The coefficient score of -1.191 represents that adding the professional commitment variable as a moderator will weaken the influence of client pressure by -119.1% on the auditor's independence. From the table above, interpretations related to the previously formed hypothesis can also be made as follows: 1). A coefficient score of -0.840 and a significance probability of 0.277, which is more significant than 0.05 ( $> 0.05$ ) represent that professional commitment as a moderator can weaken the positive and significant influence between audit tenure and auditor independence. Thus, it can be concluded that the hypothesis formulated is rejected; 2). A coefficient score of -1.191 and a significance probability of 0.032 represent that professional commitment as a moderator is able to moderate the negative and significant influence between client pressure and auditor independence. Thus, it can be concluded that the hypothesis formulated is accepted.

Table 1. Regression with Interaction Test (t-Test)

Model	Coefficients	Std. Error	t	Sig.
(Constant)	31.875	1.129	28.237	0.000
Audit Tenure	1.940	0.571	3.399	0.002
Client Pressure	-2.686	0.600	-4.473	0.000
X1_M	-0.840	0.754	-1.113	0.277
X2_M	-1.191	0.525	-2.271	0.032

Dependent Variable: Auditor Independence

## **4.2. Discussion**

### **The Effect of Tenure Audit on Auditor Independence**

The results of this study show that the audit tenure variable has a positive and significant effect on auditor independence. However, the study reveals that high professional commitment can reduce this effect. Auditors and audit firms must balance maintaining long-term client relationships and enforcing independence through better professional dedication. Audit tenure can benefit auditor independence by allowing the auditor to develop a thorough understanding of client operations, risks, and internal control systems over time. This shows that in audit practices in the Gowa Regency and Makassar City areas, with repeated interactions with clients, auditors gain knowledge that allows them to identify problems more accurately and reduce their dependence on information provided by client management.

This enhanced understanding empowers auditors to provide more in-depth and impartial assessments, improving audit quality and maintaining auditor independence and credibility. Building lasting client partnerships also fosters trust and facilitates transparent communication for auditors. This relationship can reduce the likelihood of client pressure, as auditors with a positive track record may feel more confident in upholding their professional integrity. As a result, auditors are better positioned to maintain their independence in the face of external influences, taking advantage of their wealth of experience and credibility to resist any attempt to undermine their autonomy.

Audit tenure's positive and significant effect on auditor independence implies that longer audit engagements can enable auditors to develop a more comprehensive understanding of the client's operations, industry, and accounting systems. This accumulated knowledge can subsequently enhance the quality of the audit and bolster the auditor's capacity to exercise professional skepticism and arrive at impartial conclusions (Chen et al., 2005; Nasution & Östermark, 2019; Nguyen & Nguyen, 2020).

### **The Effect of Client Pressure on Auditor Independence**

The results of this study show that the variable of client pressure has a negative and significant effect on auditors' independence. The study's results indicate that client pressure can negatively impact auditor independence, with a clear correlation between increasing client pressure and decreasing auditor independence. Various forms of client pressure, including requests to approve inaccurate financial statements or requests to expedite audits, can compromise auditor objectivity and lead to potential violations of audit standards. Client pressure, when given, can impact the auditor's independence prominently and detrimentally due to the client's ability to influence the auditor's judgment, especially in cases where economic solid or personal ties exist between the two parties. This influence from clients can manifest as requests to modify audit reports to align with their preferences, such as achieving financial goals or hiding real financial challenges. As a result, auditors may find themselves inclined to give subjective opinions in such circumstances, thus sacrificing their impartiality. This

pressure is generally related to auditors' concerns about potential client friction or financial losses if they do not meet client requests.

Additionally, client pressure can arise from tight deadlines or demands to minimize audit expenses, potentially prompting auditors to reduce the level or intensity of their audit procedures. In such a scenario, auditors may feel pressured to take an accelerated approach or support financial statements without thorough validation, reducing audit quality and sacrificing auditor independence. This difficulty creates a dilemma where auditors must navigate between upholding their professional ethics and maintaining client relationships. As a result, client pressure emerges as a significant factor that can erode auditors' independence and credibility.

Furthermore, these results underscore the importance of maintaining auditor independence from external influences, especially from clients with personal interests in audit results. Auditors who succumb to client pressure risk jeopardizing their professional integrity, posing a threat to the interests of stakeholders such as investors, creditors, and regulators. Therefore, it is crucial to ensure that auditors receive adequate support and protection to enforce their independence, which can be achieved through regulatory measures, codes of ethics, and internal company policies.

The client pressure variable has a negative and significant effect on auditor independence. Auditors may face various forms of client pressure, such as threats of dismissal, loss of future business opportunities, or damage to their professional reputation, which can undermine their ability to exercise professional skepticism and maintain objectivity (Hurt et al., 2013; Johnstone et al., 2001; Kim et al., 2018).

### **The Effect of Audit Tenure on Audit Independence with Professional Commitment as a Moderation**

The results of this study show that the variable of professional commitment as a moderator can weaken the positive and significant influence between audit tenure and auditor independence. This is not in line with the existing hypothesis. This can be interpreted as the longer the auditor's engagement but not supported by professional commitment, the less independent the auditor can be in the less independent the auditing. While an extended period of audit work can increase auditors' independence, a high level of professional dedication can reduce this effect. When auditors have a long tenure, they typically develop a deeper understanding of their clients, potentially increasing their autonomy. In contrast, auditors with strong professional dedication may become more vigilant and critical about the risks associated with prolonged client relationships, leading them to maintain a certain level of distancing and rely less on established familiarity.

These results show that a solid professional commitment encourages auditors to consistently prioritize ethical principles and enforce objectivity, regardless of their long-standing client associations. This practice helps prevent auditors from becoming overly complacent or affected by long-lasting relationships, thus maintaining their independence. Professional commitment allows auditors to remain vigilant for potential

bias or conflicts of interest stemming from long-term connections, thereby upholding audit quality and credibility.

The results of this study are in line with the findings Ye et al., (2011) The presence of professional commitment can help the auditor maintain their independence in the face of client pressure, as their strong identification with the accounting profession and ethical orientation can act as a safeguard against external influences that may undermine their objectivity and impartiality. However, professional commitment can help the auditor maintain their independence in the face of client pressure. The findings of this study provide valuable insights into the complex dynamics that can impact auditor independence (Ahmad & Taylor, 2009).

### **The Effect of Client Pressure on the Independence of Auditors with Professional Commitment as Moderation**

The results of this study show that the variable of professional commitment as a moderator can moderate the negative and significant influence between client pressure and auditor independence. In other words, even though auditors face pressure from clients, high professional commitment can help them maintain integrity and objectivity in their work. Professional commitment here refers to the auditor's dedication to high ethical standards, codes of conduct, and auditing principles. These findings highlight the importance of integrating professional values within auditors, allowing them to navigate challenging circumstances while upholding their autonomy. Auditors who demonstrate the professional dedication of the company are more adept at resisting external influences from clients and show courage to make decisions that align with relevant audit standards, even if they may not align with client preferences. Therefore, professional commitment serves as a shield that protects auditors against adverse effects stemming from client pressure, ensuring the credibility and reliability of audit results.

The results of this study indicate that the professional commitment variable as a moderator can moderate the negative and significant influence between client pressure and auditor independence. This finding suggests that auditors with a more substantial professional commitment and ethical orientation are better equipped to resist client pressure and uphold their independence, as their sense of belonging and identification with the accounting profession can serve as a buffer against undue influence from client management (Hutagalung, 2021).

## **5. Conclusion**

This study concludes that the audit tenure variable positively and significantly affects auditors' independence. In contrast, the variable of client pressure has a negative and significant effect on the auditor's independence. Meanwhile, the variable of professional commitment as a moderator can weaken the positive and significant influence between audit tenure and auditor independence. In addition, the variable of professional commitment as a moderator can moderate the negative and significant influence between client pressure and auditor independence. This study shows that tenure audits positively influence auditor independence, but high professional



commitment can weaken this influence. Auditors and audit firms must balance building long-term client relationships and maintaining independence through solid professional commitment. In addition, client pressure negatively impacts auditors' independence, but professional commitment can moderate this influence. Therefore, regulators and policymakers must encourage ongoing training and stricter ethical standards to ensure auditors remain independent despite client pressure.

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