

Effect of Audit Tenure and Locus of Control on Audit Quality with Independence as an Intervening Variable

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Research aims: This study examines the effects of audit tenure and locus of control on audit quality, with auditor independence as an intervening variable, among Regional Inspectorate auditors in Central Sulawesi Province, Indonesia. The research is grounded in attribution theory, which explains auditor behavior as a function of internal and external factors.

Design/Methodology/Approach: Using a quantitative research approach, data were collected through questionnaires distributed to regional inspectorate auditors and analyzed using structural equation modelling.

Research findings: The results reveal that audit tenure has a negative but insignificant effect on auditor independence and does not significantly influence audit quality. These findings indicate that the length of audit engagements in the public sector does not compromise or enhance audit quality, given the mandatory nature of audit assignments, standardized procedures, and strong regulatory frameworks. Conversely, locus of control has a positive and significant effect on both auditor independence and audit quality, suggesting that auditors with a strong internal locus of control are better able to maintain objectivity and produce high-quality audits. Auditor independence is also found to have a positive and significant impact on audit quality and to mediate the relationship between locus of control and audit quality, although it does not mediate the relationship between audit tenure and audit quality.

Theoretical contribution/Originality: This study contributes to the public-sector auditing literature by highlighting the dominant role of internal psychological attributes over structural factors in determining audit quality and provides practical implications for auditor development and governance in regional inspectorates.

Keywords: Audit Quality; Audit Tenure; Independence; Locus of Control; Sulawesi

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Introduction

In recent decades, governments worldwide have emphasized good governance and clean government as key components of public-sector reform. In Indonesia, this is evident in efforts to combat corruption, collusion, and nepotism, which undermine public trust, fiscal health, and development at all levels of government. As the public demands more transparency, accountability, and integrity, effective internal control and oversight become critical. Internal

auditing, conducted by the Government Internal Supervisory Apparatus (APIP), is a vital tool in this regard.

Internal supervision within the public sector entails a comprehensive suite of activities, including auditing, reviewing, evaluating, monitoring, and other oversight functions. These activities are designed to provide reasonable assurance that government operations adhere to established standards, regulations, and objectives. An effective internal audit function supports management in enhancing risk management, internal control, and governance processes, thereby contributing to good governance. Within regional governments, the Inspectorate plays a strategic role, serving as both an oversight institution and a partner in ensuring that regional development programs funded by the Regional Revenue and Expenditure Budget (APBD) are executed effectively, efficiently, and in accordance with accountability standards.

The importance of APIP's role is explicitly reinforced by Government Regulation No. 60 of 2008 on the Government Internal Control System (*Sistem Pengendalian Intern Pemerintah*/SPIP), which mandates that internal auditors guide and strengthen internal control systems across government institutions (Malelea et al., 2024). However, despite this regulatory framework, corruption cases remain prevalent in regional governments, signalling persistent weaknesses in internal control and oversight. These conditions have led to declining public confidence in local government institutions and intensified scrutiny of the effectiveness and quality of internal audits conducted by inspectorates.

Audit quality is vital to effective supervision. High-quality audits provide credible assurance of compliance, transparency, and accountability in governance (Rai, 2008). Quality is the extent to which outcomes meet objectives or provide expected benefits (Ansar et al., 2023). DeAngelo (1981) defines audit quality as the likelihood that an auditor will detect and report significant misstatements. This highlights competence and independence as essential auditor attributes. Understanding what affects audit quality is thus central in research and public sector practice.

Audit tenure, the duration of the auditor–client relationship (Sirait, 2020), is often studied for its effect on audit quality. Findings are mixed: some studies find that longer tenure improves auditor knowledge and audit effectiveness (Nasir et al., 2021), while others say prolonged relationships reduce skepticism and harm quality due to familiarity (Angela et al., 2019; Buchori & Budiantoro, 2019; Efendi & Ulhaq, 2021; Kusuma, 2021).

In the public sector, especially regional inspectorates, audit tenure has unique traits. Assignments are often repetitive, mandated by regulations, and constrained by staffing. Consequently, the same auditors may repeatedly review the same auditees, increasing the risk of emotional bonds and tolerance for irregularities. This is evident in Central Sulawesi's inspectorates, where far fewer auditors than auditees require repeated assignments across fiscal years.

Another individual factor that may influence audit quality is locus of control, which refers to an individual's belief regarding the extent to which outcomes are determined by personal effort (internal locus) or external forces such as luck, fate, or authority (external locus) (Setriadi et al., 2015). Auditors with a strong internal locus of control tend to believe that their competence, effort, and professionalism directly determine audit outcomes, potentially leading to higher audit quality. Empirical evidence on this relationship, however, remains

mixed. While Achyarsyah (2021) finds a significant positive effect of locus of control on audit quality, other studies report no significant relationship (Megayani et al., 2020; Parluhutan et al., 2022; Pertiwi & Supadmi, 2016; Supriadi et al., 2021; Widiyantari et al., 2022). These inconsistencies indicate the presence of contextual or intervening factors that may shape how the locus of control translates into audit performance.

Independence is a key auditing principle and crucial for audit quality. It ensures objectivity and freedom from undue influence, which upholds public trust. In the public sector, maintaining independence is tough due to organizational closeness, repeated assignments, and hierarchy. Studies suggest independence can offset the negative effects of long tenure and support a strong locus of control (Achyarsyah, 2021; Murti & Firmansyah, 2017). Independent auditors maintain professional judgment and report accurately even when relationships with auditees are long-standing.

This study uses attribution theory (Luthans, 2005), which explains how people attribute causes to behaviors and outcomes. In auditing, this theory clarifies how auditors' perceptions of responsibility, control, and independence shape their actions and audit quality. A longer tenure may lead auditors to focus on relationships, while independence and an internal locus of control may counterbalance these effects. Quantitative approach, surveying auditors in Central Sulawesi's provincial and 13 regency/city inspectorates. It examines audit tenure and locus of control as independent variables, independence as an intervening variable, and audit quality as the dependent variable to better understand key mechanisms in public sector audit quality.

The novelty of this study lies in several aspects. First, it extends the audit quality literature by focusing on government internal auditors rather than public accounting firms, a context that remains underexplored despite its strategic importance. Second, it integrates individual psychological factors (locus of control) and structural factors (audit tenure) within a single model, with auditor independence explicitly positioned as an intervening variable. Third, it addresses a real and pressing phenomenon arising from mandatory repetitive audit assignments due to human resource constraints in regional inspectorates, particularly in Central Sulawesi Province.

Based on the foregoing discussion, this study seeks to address the following research questions: (1) Does audit tenure affect audit quality among regional inspectorate auditors? (2) Does locus of control influence audit quality? (3) Does audit tenure affect auditor independence? (4) Does locus of control affect auditor independence? and (5) Does auditor independence mediate the relationship between audit tenure, locus of control, and audit quality?

The findings of this study are expected to contribute theoretically by enriching attribution theory in the auditing context and empirically by resolving inconsistencies in prior research on audit tenure and locus of control. Practically, the results are expected to inform policymakers and inspectorate management in designing auditor assignment policies, strengthening independence safeguards, and improving audit quality to support transparent, accountable, and corruption-free regional governance.

Literature Review and Hypotheses Development

Audit Quality

Audit quality reflects the degree to which an auditor's report can be relied upon to faithfully represent the audited entity's true financial position and performance, and to ensure compliance with applicable accounting and auditing standards. High audit quality enhances the credibility and reliability of financial information by reducing information asymmetry between management and stakeholders, ultimately improving stakeholders' decisions and aligning interests in the principal–agent relationship. The quality of audits is influenced by both external and internal audit attributes, including independence, professional competence, and auditors' cognitive characteristics. Independence is particularly critical because it ensures auditors exercise unbiased professional judgment in performing audit procedures and issuing opinions. Empirical literature consistently identifies independence as a key determinant of audit quality, suggesting that auditors who remain independent are more likely to detect and report misstatements objectively and comprehensively (Patrick et al., 2017).

Audit Tenure and Audit Quality

Audit tenure refers to the length of the engagement relationship between an auditor (or audit firm) and a specific auditee. Researchers have debated whether longer audit tenure enhances or undermines audit quality. One theoretical perspective, the auditor independence hypothesis, argues that prolonged tenure gradually erodes independence due to increased familiarity and personal relationships between the auditor and auditee, potentially compromising audit skepticism and lowering audit quality. In this view, auditors with extensive tenure may develop cognitive biases and conflict of interest pressures that reduce their willingness to rigorously challenge management assertions (Martani et al., 2021).

Conversely, the expertise hypothesis suggests that extended tenure promotes auditor knowledge and client-specific expertise. Through repeated engagements, auditors become more familiar with the entity's business environment, accounting policies, and risk profiles, enabling more efficient risk assessment, deeper substantive procedures, and stronger detection of anomalies. Thus, longer tenure may actually improve audit quality by decreasing information asymmetry and providing auditors with the contextual insight necessary to perform high-quality audits (Ghosh & Moon, 2005).

Empirical evidence on the effect of audit tenure is mixed. Some studies find a positive association between tenure and audit quality (reflecting expertise gains), whereas others find negative or negligible effects, depending on how audit quality is measured and the context. This mixed evidence highlights the need to study auditor tenure within specific institutional and cultural settings, such as Indonesian regional inspectorates, where professional norms and enforcement may differ from public accounting contexts. Therefore, audit tenure's net effect on audit quality may depend on the extent to which independence mediates the auditor's ability to resist familiarity and cognitive bias (Martani et al., 2021).

Based on this literature, we define audit tenure as the duration of the auditor–audited entity relationship and audit quality as the auditor's ability to detect and report errors and misstatements accurately. These definitions underpin our development of the first hypothesis.

H₁: *Audit tenure has a significant effect on audit quality.*

Locus of Control and Audit Quality

Locus of control (LoC) is a personality construct describing an individual's consistent belief about the degree to which outcomes are determined by personal actions versus external forces. An internal locus of control suggests that auditors believe outcomes are largely due to their own efforts and decisions, prompting them to act proactively and exert effort to ensure high-quality audit outcomes. In contrast, an external locus of control implies that auditors view outcomes as influenced by luck, fate, or external pressures, thereby reducing personal accountability and weakening professional skepticism (Fawziah et al., 2023).

Auditors with an internal locus of control are more likely to assert professional judgment and to sustain resistance to client pressures, thereby fostering independence and audit diligence. This psychological orientation can enhance audit quality by promoting rigorous evidence gathering and objective evaluation of financial assertions. Empirical research supports this mechanism: studies show that an internal locus of control strengthens the relationship between independence and audit quality, whereas an external locus of control weakens it (Fawziah et al., 2023). Conversely, when auditors attribute outcomes to external factors, they are more susceptible to pressure, less assertive in judgment, and potentially more tolerant of misstatements. These diverse theoretical pathways suggest that the locus of control can directly impact audit performance beyond technical competencies (Sadani, 2025).

Accordingly, locus of control is posited to have a substantive effect on audit quality through cognitive and behavioral mechanisms that affect auditors' professional judgments and responses to audit risks.

H₂: *Locus of control has a significant effect on audit quality.*

Independence as an Intervening Variable

Professional independence is widely acknowledged as a foundational characteristic for achieving high audit quality. Independence ensures auditors are unbiased and free from undue client influence, enabling them to make objective decisions and report findings without compromising integrity. Previous research demonstrates that independence significantly influences audit quality by enhancing auditor objectivity, professional skepticism, and resistance to client pressure (Patrick et al., 2017).

Audit independence itself is shaped by both structural and psychological factors. Structural factors include formal safeguards such as institutional norms and rotation policies, while psychological factors include auditors' locus of control and cognitive commitment to professional ethics. Independent auditors with a high internal locus of control are more likely to uphold ethical standards and resist client influence, reinforcing audit quality outcomes. Similarly, longer audit tenure may create complacency if independence is weakened, reducing audit quality. Therefore, independence plausibly functions as an intervening mechanism through which audit tenure and locus of control affect audit quality outcomes (Fawziah et al., 2023).

This reasoning leads to the final development of hypotheses that examine independence as an intermediary between the primary predictors (audit tenure and locus of control) and audit quality.

H₃: *Independence significantly mediates the effect of audit tenure on audit quality.*

H₄: *Independence significantly mediates the effect of locus of control on audit quality.*

Figure 1 illustrates the model developed based on the preceding discussion.

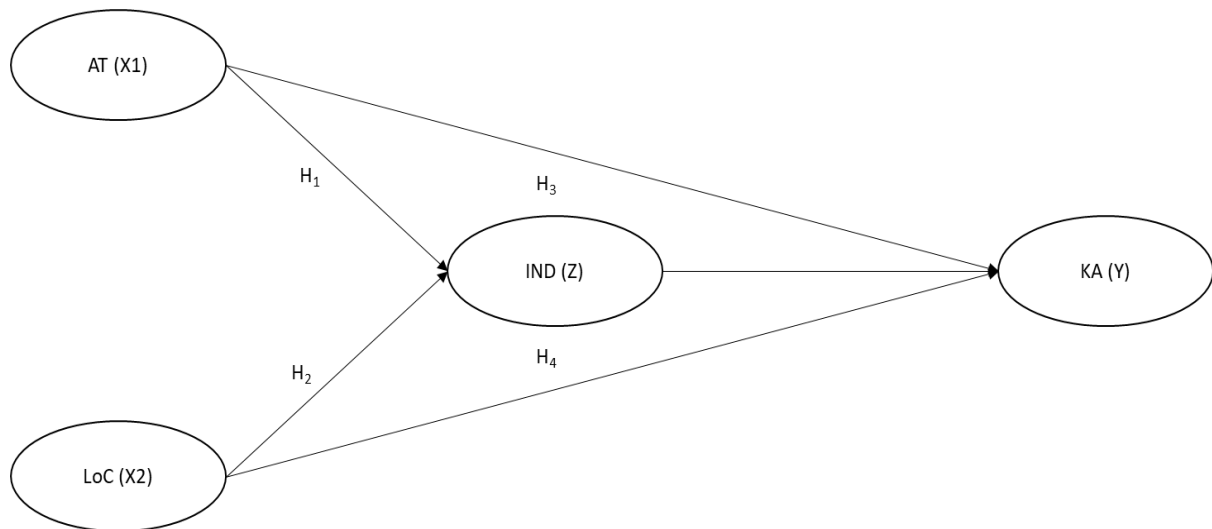


Figure 1 Research Conceptual Framework

Methodology

This study employed a quantitative research design to examine the effect of audit tenure and locus of control on audit quality, with auditor independence acting as an intervening variable. A quantitative approach was selected to enable hypothesis testing and to identify causal relationships among the studied constructs using statistical techniques (Creswell & Creswell, 2018).

The population of this study consisted of all internal auditors working within the Regional Inspectorates across Central Sulawesi Province, Indonesia, totaling 305 auditors. The sampling technique used was simple random sampling, ensuring that each auditor had an equal chance of being selected, thereby reducing selection bias and enhancing the representativeness of the sample (Bougie & Sekaran, 2019). The sample size was determined using the Slovin formula, resulting in 75 auditors as research respondents, which was considered adequate for structural equation modeling using Partial Least Squares (Hair et al., 2017).

Data were collected through a self-administered questionnaire distributed directly to the selected auditors. The questionnaire consisted of closed-ended Likert-scale questions, adapted from prior, validated studies to ensure content validity. Audit tenure, locus of control, auditor independence, and audit quality were operationalized as latent variables with multiple indicators.

The collected data were analyzed using Partial Least Squares–Structural Equation Modeling (PLS-SEM) with WarpPLS version 6.0. PLS-SEM was chosen for its suitability for predictive analysis, robustness with relatively small sample sizes, and ability to test complex models involving mediating variables (Hair et al., 2017). The analysis included assessment of the measurement model (validity and reliability tests) and the structural model (path coefficients

and mediation effects). The significance of relationships was evaluated using p-values and effect size measures.

Results and Discussions

This study employed Partial Least Squares–Structural Equation Modeling (PLS-SEM) using WarpPLS to examine the relationships among audit tenure, locus of control, independence, and audit quality. Model adequacy was first evaluated through goodness-of-fit indices (See Table 1 and Figure 2). The results indicate that the proposed model meets the recommended criteria for an acceptable and robust model. The Average Path Coefficient (APC), Average R-Squared (ARS), and Average Adjusted R-Squared (AARS) all have p-values below 0.001, indicating that the structural relationships and the model's explanatory power are statistically significant. Furthermore, the Average Full Collinearity Variance Inflation Factor (AFVIF) value of 3.129 indicates that multicollinearity is within acceptable limits. The Goodness of Fit (GoF) index of 0.640 indicates a strong overall model fit, confirming that the model is suitable for hypothesis testing (Hair et al., 2017; Kock, 2015).

Table 1 Model Fit and Quality Indices

Average path coefficient (APC)=0.365; $p<0.001$

Average R-squared (ARS)=0.659; $p<0.001$

Average adjusted R-squared (AARS)=0.649; $p<0.001$

Average block VIF (AVIF)=1.524; acceptable if ≤ 5 , ideally ≤ 3.3

Average full collinearity VIF (AFVIF)=3.129, acceptable if ≤ 5 , ideally ≤ 3.3

Tenenhaus GoF (GoF)=0.640, small ≥ 0.1 , medium ≥ 0.25 , large ≥ 0.36

Sympson's paradox ratio (SPR)=0.800, acceptable if ≥ 0.7 , ideally = 1

R-squared contribution ratio (RSCR)=0.986, acceptable if ≥ 0.9 , ideally = 1

Statistical suppression ratio (SSR)=1.000, acceptable if ≥ 0.7

Nonlinear bivariate causality direction ratio (NLBCDR)=1.000, acceptable if ≥ 0.7

Source: Processed Data, 2024

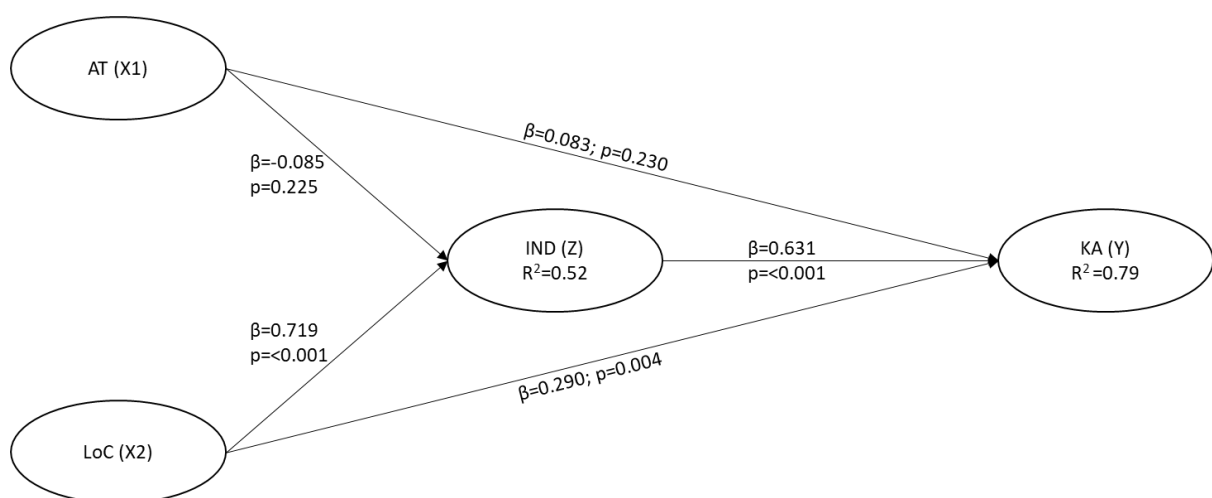


Figure 2 Path Coefficient

Hypothesis testing results reveal several significant and non-significant relationships (Table 2). Audit tenure shows a negative but insignificant effect on auditor independence ($\beta = -0.085$; $p = 0.225$), indicating that the length of the audit engagement does not significantly influence independence. In contrast, locus of control has a strong, positive effect on independence ($\beta = 0.729$; $p < 0.001$), suggesting that auditors with stronger internal control beliefs tend to maintain greater independence. Independence itself has a significant positive effect on audit quality ($\beta = 0.631$; $p < 0.001$) (Junaidi et al., 2016).

Table 2 Hypothesis Results

Hypothesis	Relationships between Construct	p-values	Path Coefficient	Remark
H ₁	$X_1 \rightarrow Y$	0.230	0.083	Rejected
H ₂	$X_2 \rightarrow Y$	0.004	0.290	Accepted
H ₃	$X_1 \rightarrow Z \rightarrow Y$	0.252	-0.054	Rejected
H ₄	$X_2 \rightarrow Z \rightarrow Y$	<0.001	0.461	Accepted
	$X_1 \rightarrow Z$	0.225	-0.085	Rejected
	$X_2 \rightarrow Z$	<0.001	0.729	Accepted
	$Z \rightarrow Y$	<0.001	0.631	Accepted

Source: Processed Data, 2024

Audit tenure does not significantly affect audit quality directly ($\beta = 0.083$; $p = 0.230$). However, locus of control significantly influences audit quality ($\beta = 0.290$; $p = 0.004$). Mediation analysis indicates that independence does not mediate the relationship between audit tenure and audit quality ($\beta = -0.054$; $p = 0.252$). Conversely, independence significantly mediates the effect of locus of control on audit quality ($\beta = 0.461$; $p < 0.001$). Overall, the findings highlight the critical role of personal auditor characteristics, particularly locus of control, in enhancing independence and audit quality.

Discussion

This study investigates the effects of audit tenure and locus of control on audit quality, with auditor independence as an intervening variable, in the context of Regional Inspectorate auditors in Central Sulawesi Province. The findings provide important insights into auditor behavior in the public sector, particularly under a mandatory audit regime governed by strict regulations.

Audit Tenure and Auditor Independence

The empirical results indicate that audit tenure has a negative but insignificant effect on auditor independence. This finding suggests that the length of an auditor's audit engagement with the same auditee does not meaningfully affect the auditor's ability to remain independent. In the context of regional inspectorates, audit assignments are regulated and limited in duration, generally not exceeding three consecutive years. This mechanism is designed to prevent excessive familiarity that could threaten objectivity (Nurcahyani & Muhammad, 2023; Tioria & Maisyarah, 2025). However, the insignificance of the relationship implies that professional ethics and institutional controls play a more dominant role than tenure itself.

Unlike public accounting firms, where long-term auditor–client relationships may involve fee negotiations and economic dependence, inspectorate auditors operate within a mandatory system regulated by the Ministry of Home Affairs (Permendagri 19, 2023). Consequently, auditors do not face economic bonding with auditees, reducing the risk of compromised independence (Masita et al., 2021). From the perspective of attribution theory, this behavior reflects internal attribution, where independence is driven by personal integrity, professional values, and adherence to regulations rather than situational pressures (Luthans, 2005).

These findings differ from Nasir et al. (2021), who reported a positive relationship between audit tenure and audit outcomes, but are consistent with prior studies documenting a negative association between tenure and independence (Premananda & Badera, 2018). However, this study extends the literature by demonstrating that such a negative tendency does not necessarily translate into a statistically significant impairment of independence in the public-sector audit environment.

Locus of Control and Auditor Independence

The results show that locus of control has a positive and significant effect on auditor independence. Auditors with a strong internal locus of control believe that outcomes are determined by their own efforts and decisions, which strengthens their resistance to external pressures. This characteristic enables auditors to maintain objectivity and professional judgment, even when facing potential intervention from auditees or superiors.

The findings align with attribution theory, which classifies internal locus of control as a dispositional factor influencing behavior (Luthans, 2005). Auditors who perceive themselves as accountable for audit outcomes demonstrate greater initiative, confidence, and ethical consistency. This supports Parluhutan et al. (2022), who found that internal locus of control enhances auditor independence. Conversely, the results contradict (Megayani et al. (2020), suggesting that psychological attributes may play a more decisive role in public-sector auditing contexts than previously recognized.

Auditor Independence and Audit Quality

Consistent with expectations, auditor independence has a positive and significant effect on audit quality. Independent auditors are more likely to report findings objectively, free from personal interests or external pressures, thereby enhancing the credibility and reliability of audit reports. Respondents confirmed that audit planning, execution, and reporting were conducted without managerial or auditee interference.

Attribution theory explains that independence reflects internally motivated ethical behavior, which directly influences performance outcomes such as audit quality. Auditors who maintain objectivity are better positioned to exercise professional judgment, avoid misleading language, and present factual findings accurately. This finding supports prior studies by Kusuma (2021), Megayani et al. (2020), and Agustina (2023), which emphasize independence as a core determinant of audit quality.

Audit Tenure and Audit Quality

The study finds that audit tenure does not have a significant effect on audit quality. This result indicates that longer engagement periods neither improve nor diminish audit quality within regional inspectorates. The standardized audit procedures, uniform financial systems, and

regulatory frameworks applied across auditees reduce variability in audit execution, regardless of tenure length.

Auditors who examine the same auditee repeatedly do not necessarily gain superior insights compared to first-time auditors, as all auditors follow the same standards and have comparable experience levels. This finding is consistent with Buchori and Budiantoro (2019), Efendi and Ulhaq (2021), and Kusuma (2021), but contrasts with Nasir et al. (2021), who found a positive tenure effect. The results underscore that professionalism and regulatory compliance outweigh familiarity effects in determining audit quality.

Locus of Control and Audit Quality

Locus of control is shown to have a positive and significant effect on audit quality. Auditors with an internal locus of control exhibit stronger commitment, diligence, and confidence, enabling them to detect irregularities and report findings accurately. Such auditors rely on personal competence rather than external validation, reinforcing accountability and compliance with audit standards.

This finding aligns with the work of Setriadi et al. (2015) and Achyarsyah (2021), who argue that an internal locus of control enhances work performance. Although several studies report insignificant effects (Pertwi and Supadmi, 2016; Widiyanti et al., 2022), this research highlights the importance of psychological control in public-sector auditing, where integrity and responsibility are paramount.

Mediating Role of Auditor Independence

The mediation analysis reveals that auditor independence does not significantly mediate the relationship between audit tenure and audit quality. This outcome suggests that independence is not shaped by tenure length but rather by ethical standards and institutional norms. However, independence significantly mediates the relationship between locus of

control and audit quality, indicating that auditors with strong internal control beliefs translate these traits into higher audit quality through independent behavior.

Overall, the findings confirm attribution theory by demonstrating that internal factors—particularly locus of control and independence—play a central role in shaping audit quality within regional inspectorates.

Conclusions

This study examines the effects of audit tenure and locus of control on audit quality, with auditor independence as an intervening variable, across Regional Inspectorates in Central Sulawesi Province. The findings demonstrate that audit tenure does not significantly influence either auditor independence or audit quality, indicating that prolonged audit engagement in the public-sector context does not necessarily impair or enhance audit outcomes. This result reflects the mandatory nature of inspectorate audits, standardized procedures, and strong regulatory oversight that limit personal and economic bonding between auditors and auditees. In contrast, locus of control has a positive and significant effect on both auditor independence and audit quality, highlighting the importance of individual psychological

attributes in shaping auditor behavior. Auditor independence is also found to directly improve audit quality and to mediate the relationship between locus of control and audit quality, though it does not significantly mediate the effect of audit tenure.

Theoretical implications of this study support attribution theory by confirming that internal factors—particularly internal locus of control and independence—play a critical role in determining audit quality in the public sector. Practically, the findings suggest that improving audit quality requires greater emphasis on developing auditors' personal responsibility, ethical awareness, and self-control rather than focusing solely on structural factors such as audit tenure. Policymakers and inspectorate leaders may consider strengthening training programs that enhance auditors' psychological resilience and ethical judgment.

This study has several limitations. First, it focuses on a single province, limiting the generalizability of the findings. Second, data are based on self-reported perceptions, which may introduce response bias. Future research is encouraged to expand the sample to include additional provinces, incorporate objective audit-quality indicators, and explore additional behavioral variables, such as professional skepticism and ethical orientation, to further enrich understanding of the determinants of audit quality in the public sector.

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