Determination of Auditor Objectivity: An Empirical Study of KAP in The Provinces of Jawa Timur, Jawa Tengah, and DIY

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ABSTRACT

This study aims to analyze the factors influencing auditor objectivity in Public Accounting Firms (KAP) in the provinces of East Java, Central Java, and the Special Region of Yogyakarta (DIY). The independent variables in this study include competence, ethical culture, and audit team norms, while auditor objectivity serves as the dependent variable. This study uses a quantitative approach with a survey method through the distribution of questionnaires to 121 auditors working at KAP in the study area. This study uses multiple linear regression tests with the SPSS version 23 program.

The results of the study indicate that competence has a positive and significant effect on auditor objectivity. Ethical culture is also proven to have a positive and significant effect on auditor objectivity. In addition, audit team norms have a positive and significant effect on increasing auditor objectivity. These findings indicate that auditors with a good level of competence, working in an environment that implements an ethical culture, and being on an audit team with strong norms will have a higher level of objectivity in carrying out their professional duties. This research is expected to be a consideration for KAP in strengthening audit quality by improving auditor competence, implementing an ethical culture, and strengthening audit team work norms.

Keywords : Objectivity Auditor, Competence, Culture Ethics, Norms Audit Team

1. INTRODUCTION

One of the auditor's important roles is to safeguard the public interest, not just to fulfill the interests of the client or the party providing the work. In general, an audit is the process of objectively gathering or examining evidence related to information on an economic activity to prepare and evaluate financial statements, to determine whether the information complies with predetermined criteria. Adili et al. (2018) stated that when auditors perceive that their findings and opinions are influenced by others, their objectivity will be questioned. Auditor objectivity requires auditors to express their opinions based on the consistency between all evidence obtained and their professional judgment. Objectivity is crucial for public accountants to be fair and unaffected by requests or pressure from any party. Article 1 paragraph (2) of the 2017 Indonesian Accountants Code of Ethics emphasizes that every member of the profession is required to maintain objectivity. Maintaining this objectivity

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can be achieved by remaining neutral, unaffected by pressure, requests from certain parties, or personal interests (Anggraini, Djefris, and Haryadi, 2023).

The Public Accountants Professional Standards (SPAP, 2016:9) concerning the Basic Principles of Professional Ethics for Public Accountants require auditors to be free from conflicts of interest or influence from other parties that could influence their professional judgment. As professional service providers, accountants are expected to convey information objectively, transparently, and in accordance with generally accepted accounting principles. Therefore, violations of service ethics can result not only in financial losses but also in reputational damage and loss of public trust in financial institutions and capital markets (Anisa et al., 2021).

The ethical principles of the public accounting profession require every accountant to maintain professional competence and objectivity when performing their duties as an auditor. However, in practice, various cases of audit failure are still found. One such case involved Price Waterhouse Coopers (PWC), one of the world's largest public accounting firms, a member of the *Big Four* . British Telecom was deemed to have failed to receive professional and competent audit services from PWC. This was evident in PWC's failure to detect accounting fraud related to profit inflation over several years, which was carried out improperly through collaboration between a number of corporate clients and financial services institutions. This despite the collaboration between PWC and British

Telecom having lasted for approximately 33 years (Priantara, 2017). In this case, the auditors' lack of expertise and professional due diligence led them to fail to identify material misstatements in the financial statements. Furthermore, the long-term relationship between PWC and British Telecom also led to a decline in objectivity, leading auditors to tend to follow the client's chosen accounting policies (Priantara, 2017). A similar situation occurred at PT Wanaartha Life, which offered products with fixed returns without being balanced by adequate business capabilities to generate income through its investment management. This situation was created by PT Wanaartha Life, thus inconsistent with the financial statements submitted to the Financial Services Authority (OJK) and published financial statements. In 2023, PT Wanaartha Life was involved in a serious case of financial statement manipulation (Mayasari, et.al, 2023). This incident reflects a lack of integrity and transparency in the company's financial reporting. In this case, the weak quality control system at the Public Accounting Firm (KAP) resulted in the absence of a mechanism to prevent long-term relationships or close relationships between senior auditors and the client, namely PT Wanaartha Life.

Furthermore, based on data from https://ojk.go.id. Audit Report (LHP) No. LHP75/PPA.1/2022, dated December 21, 2022, recorded the revocation of Armandias' Public Accountant license due to several issues that occurred during the audit process. Two clients, namely PT Liman Bangun Perkasa for the 2020 fiscal year and PT Gaung Civitha Ranooha for the 2020 fiscal year, did not have audit working paper documents. Furthermore, there were 25 other clients whose working paper documents did not comply with SA and SPAP. Due to these issues, the Minister of Finance revoked Armandias' Public Accountant license based on KMK No. 151/KM.1/2022 dated February 25, 2022. This condition has an impact on reducing auditor objectivity, so that auditors are more likely to follow the accounting policies desired by the client.

This research focuses on three possible factors that could impact audit objectivity. The first factor is

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competence. Auditor competence refers to an individual possessing the personal attributes, general knowledge, and specific skills necessary to conduct an audit in an impartial, thorough, and transparent manner. complete. Adam (2022) stated that competence can have a positive influence on audit quality.

Pratiwi et al. (2020) argued that competence does not influence audit quality. The second factor is ethical culture. Ethical culture plays a crucial role in preventing threats to auditor objectivity. Culture ethical Also can become solution from bias that arises from the personal relationship between the auditor and the client (Aprilia, et al., 2014; Svanberg and Ohman, 2016; Barrainkua and Marcela, 2018). However, empirical evidence on how competence, ethical culture, and audit team norms simultaneously affect auditor objectivity remains limited, especially in the context of Indonesian KAPs. In addition to ethical culture, the norms that apply within the audit team also have an important role in determining the achievement of goals through well-structured teamwork, starting from the preparation stage, task implementation, to the discussion or follow-up process to resolve problems that arise during the audit (Alleyne et al., 2013; Adili et al., 2018). Therefore, this study aims to examine the influence of competence, ethical culture, and audit team norms on auditor objectivity among Public Accounting Firms in East Java, Central Java, and Yogyakarta.

2. LITERATURE REVIEW

2.1. Theory *Motivated Reasoning*

Motivated reasoning theory explains that individual goals can influence the way they make decisions (Kunda, 1990). This theory is divided into two types: accuracy **goals** and **directional** goals. Accuracy goals encourage someone to be more careful in making decisions due to concerns about the possibility of making the wrong decision (Kunda, 1990). In the context of auditors, this accuracy goal relates to the decision-making process that must align with the Public Accounting Professional Standards (SPAP).

SPAP in SA Section 326 explains that the primary objective of an audit of financial statements by an independent auditor is to provide an opinion on the fairness, in all material aspects, related to the financial position, performance, changes in equity, and cash flows in accordance with generally accepted accounting principles in Indonesia. Boiney et al. (1997) stated that individuals with certain motivational drives will strive to strengthen their beliefs about the goals they wish to achieve. In other words, they tend to align these beliefs with the deliberation and evaluation processes used in decision-making. In line with this, Kunda (1990) stated that motivated individuals tend to activate knowledge that supports their goals and suppress information that is inconsistent with those goals. This description suggests that a person will utilize their knowledge to align with the goals they wish to achieve, even if those goals are not actually accurate and contain potential bias.

In a subsequent development, Asare and Cianci (2009) expanded the application of *motivated reasoning theory* by emphasizing the context of auditor judgment. They identified three types of goals that influence differences in auditor judgment. The first goal is the desire to maintain a good relationship with the client (*get along goal*); the second goal is achieving accuracy in judgment (*accuracy goal*); and the third goal is a combination o accuracy and directional goals (*both goal*). Individuals with **directional goals** tend to use reasoning that they believe is most likely

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to produce outcomes aligned with their desires and beliefs. The **motivated reasoning theory** explains that such goals make a person more inclined to access knowledge that supports the outcome they want to achieve. Individuals with this type of goal usually strive to reach a result that they can justify, even if it tends to be self-serving (Kunda, 1990).

Directional goals can also be shaped by the influence of others who hold important social roles. For example, auditors may adopt goals directed by their superiors (Piercey, 2009) or by clients (Kadous et al., 2003). Auditors who receive direction from their superiors will try to produce reports in line with the expected goals. Finn et al. (1988) and Sweeney et al. (2010) stated that managers can reduce ethical issues by suppressing or sanctioning unethical behavior. Therefore, auditors with directional goals tend to comply with SPAP due to encouragement from leadership to adhere to the fundamental principles of professional ethics, leading them to avoid accounting methods that only favor the client.

According to Hackman (1987), when there is a strong agreement within a team regarding expected behavior, all team members will be compelled to complete their tasks correctly and according to the target. Ethical culture and audit team norms can be guided by management through interventions from KAP leaders to emphasize the importance of compliance, protect the public interest, and encourage auditors to communicate with their superiors regarding any ethical issues.

2.2. Objectivity

According to Sukrisno Agoes (2012; 146) states that "Objectivity means being on target, on target, not biased, always based on facts or supporting evidence. This concept implies that everything is revealed as it is, not hiding anything, honest, and *fair*. Must be free from conflict *of interest issues* and must not allow material misstatement factors *whose* considerations are known to other parties or divert considerations to other parties. Objectivity is a belief as well as a quality that provides added value to the auditor's services or tasks. Objectivity reflects an individual's ability to be free from pressure or influence of personal interests or other parties when making decisions (Wulandhari et.al, 2023)
Mahmoudi and Askary's (2023) research also confirmed that objective auditors produce more accurate opinions. Hamzah and Zakaria (2021) emphasized that factors such as client pressure and personal attachments can threaten auditor objectivity. Lina and Yusuf (2022) emphasized the importance of professional skepticism in maintaining objectivity throughout the audit process.

2.3. Competence

According to IAI (2016), the principle of competence requires every Professional Accountant to:

1. Continuously maintain professional knowledge and skills so that clients or employers receive truly competent services.
2. Work carefully and diligently in accordance with applicable professional technical standards when providing professional services.

Auditor competence is greatly influenced by previous audit experience. The level of education and training also determines an auditor's abilities. Public accounting firms with highly competent auditors will have a positive reputation, leading to clients preferring their services . (Baskoro, A. & Badjuri., A. (2023).

2.4. Ethical Culture

Sweeney et al. (2010) stated that managers can reduce employee ethical issues by limiting unethical behavior. This study also showed that an ethical

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culture can reduce the likelihood of audit quality deterioration (RAQ) and underreporting of working time (URT), which are measures of audit quality (Laksito, 2017).

Culture is a process of transferring values to new members as a guide to behavior. Culture can develop from unconscious but systematic efforts over time . (Dewi., P. & Mastra., IM (2016).

Kunda (1990) explains that the theory of motivated reasoning is related to an individual's goals, which can influence how they make decisions. Directional goals depend on choices that have been shaped beforehand due to social influence (Peecher et al., 2010). Finn et al. (1988) and Sweeney et al. (2010) state that managers can reduce ethical issues within an organization by limiting unethical behavior or imposing sanctions on actions that violate ethical standards. Based on this, auditors who possess directional goals tend to produce judgments that align with SPAP due to directives from leadership to comply with the fundamental principles of professional ethics. This condition encourages auditors to be more cautious and avoid accounting methods that solely benefit the client.

3. RESEARCH METHOD

In this study, the population is auditors working at Public Accounting Firms (KAP) in the provinces of East Java, Central Java, and Yogyakarta . The sample in this study is implementing auditors, namely junior and senior auditors, with the *sampling method* chosen in this study is *probability sampling.* and the *sampling technique* used *proportional random sampling* so that the number of samples in this study was around 121 respondents.

The data analysis techniques used in this study included *non-response bias testing* , descriptive statistics, data quality testing, and hypothesis testing. The tool used to conduct these tests was the *Statistical Package for Social Sciences* (SPSS) 23 *for Windows* .

4. RESULTS AND DISCUSSION

This study aims to determine whether audit team competence, ethical culture, and norms influence auditor objectivity. The study population includes all public accounting firms registered in the IAPI Directory and located in Surabaya, Malang, Sidoarjo, Surakarta, Semarang, and Yogyakarta, representing three provinces in Java: East Java, Central Java, and Yogyakarta. Sampling was conducted using the *probability sampling method using proportional random sampling* technique . Based on the data obtained from the IAPI website, it is known that there were 99 Public Accounting Firms (KAP) registered in the Indonesian Institute of Public Accountants Directory in 2018 across the provinces of East Java, Central Java, and Yogyakarta (DIY). However, only 41 KAPs in East Java, Central Java, and DIY were willing to participate as respondents due to several specific reasons. The following is the list of KAPs that agreed to participate as respondents:

Table 3.1
List of Public Accounting Firms (KAP) in East Java, Central Java, and Yogyakarta (DIY) that served as respondents

No	Nama KAP	Jumlah Auditor
	SEMARANG	
1	Ashari dan Ida Nurhayati	9
2	Bayudi, Yohanna, Suzy, Arie	10
3	Endang Dewiwati	4
4	Riza, Adi, Syahril & Rekan	9
5	Sarastanto & Rekan	11
6	Siswanto	7
7	Sodikin & Haijanto	8
8	Tarmizi Achmad	9
9	Teguh Heru & Rekan	9
10	Tri Bowo Yulianti	9
	Jumlah	85

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No	Nama Kap	Jumlah Auditor
	SURAKARTA	
11	Dr. Payamta, CPA	8
12	Gamang A. B.	10
13	Wartono & Rekan	18
	YOGYAKARTA	
14	Drs Hadiono	13
15	Hadori Sugiarto Adi & Rekan	14
16	Drs Inaresjz Kemalawarta	9
17	Indarto Waluyo	10
	MALANG	
18	Achsin Handoko Tomo (Cabang)	9
19	Doli, Bambang, Sulistiyanto, Dadang & Ali (Cabang)	9
20	Dwikora Hari Prianto	8
21	Made Sudarma, Thomas & Dewi (Pusat)	9
22	Drs Nasikin	8
23	Nugroho & Rekan (Cabang)	9
24	Hari Purnomo & Jaswadi (Cabang)	12
25	Suprihadi & Rekan	12
26	Thoufan dan Rosyid	12
	SIDOARJO	
27	Heliantono & Rekan	7
	SURABAYA	
28	Amir Abadi Jusuf, Aryanto, Mawar & Rekan (cabang)	8
29	Drs Basri Hardjosumarto, M.Si., Ak. & Rekan	8
30	Buntaran & Lisawati (Pusat)	8
31	Buntaran & Lisawati (Cabang)	10
32	Chatim, Atjeng, Sugeng & Rekan	9
33	Erfan & Rakhmawan	9
34	Habib Basuni dan Heryadi	8
35	Healiantono & Rekan	7
	Jumlah	244

No	Nama Kap	Jumlah Auditor
36	Drs Henry & Sugeng (cabang)	8
37	Made Sudarma, Thomas & Dewi	9
38	Maroeto & Nur Shodiq	9
39	Purwantono, Sungkoro & Surja (cabang)	8
40	Setijawati & Hempy	7
41	Zulfikar dan Rizal	9
	Jumlah	50
	Total Keseluruhan	**379**

The data analysis techniques used in this study include *non-response bias tests* , descriptive statistics, data quality tests (reliability and validity), and hypothesis tests (determination coefficient tests, F tests, and t tests).

4.1. Results

4.1.1. Overview of Research Sample

Table 4.1.1.
Overview of Research sample

No	Keterangan	Jumlah	Persentase
1	Kuesioner yang disebarkan	244	100%
2	Kuesioner yang tidak kembali	(10)	4%
3	Kuesioner yang kembali	185	76%
4	Kuesioner yang dapat diolah	185	76%

Source: Processed data, 2025

Researchers distributed 244 questionnaires across three provinces on the island of Java. Of these, 185 were returned and completed, while 10 were not returned due to auditors' busy schedules. Thus, only 185 questionnaires were usable for testing the research hypotheses.

4.1.2. Respondent demographics

The respondent profile in this study includes gender, age, highest level of education, position, length of service, and auditor training experience. The respondent data are as follows:

Table 4.1.2.
Respondent demographics

Keterangan	Jumlah	Presentase (%)
Jenis Kelamin		
Laki-laki	85	46%
Perempuan	100	54%
Usia		
20-30	126	68%
30-40	42	23%
40-50	15	8%
lebih dari 50 tahun	2	1%
Pendidikan		
D3	14	8%
S1	159	86%
S2	11	6%
S3	1	1%
Keterangan	**Jumlah**	**Presentase (%)**
Jabatan		
Junior	122	66%
Senior	63	34%
Lama Bekerja Responden		
< 24 bulan	69	37%
24 - 36 bulan	38	21%
36 - 48 bulan	19	10%
48 - 60 bulan	15	8%
> 60 bulan	44	24%
Pelatihan yang diikuti dua tahun terakhir		
Ada	51	28%
Tidak ada	134	72%

Source: Processed data, 2025

4.1.3. Analysis Techniques

1. **Descriptive statistical analysis**
Descriptive results indicate that all variables show means above theoretical averages, suggesting respondents possess good competence, ethical awareness, and team norms. The results of the descriptive data test are presented in the following table:

Table 1

Descriptive Statistic

	Min	Max	Mean	Theoritical Mean	Std. Dev
Kompetensi	27	45	36,71	27	3,85
Budaya Etis	37	75	57,16	45	6,50
Norma Tim Audit	30	50	40,15	30	4,70
Objektivitas	21	35	27,24	21	3,59

Source: processed data, 2025

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The table shows that the competency variable consisting of 9 questions has the lowest score of 27 and the highest score of 45. The theoretical average value is 27, while the actual average value is 36.71. The actual average value is higher than the theoretical average value, which means that respondents tend to have good competence or are competent auditors. The standard deviation of 3.85 which is smaller than the average value indicates that the data is quite stable and the average has represented the entire data well.

The ethical culture variable, with 15 questions, has a score ranging from 37 to 75. The theoretical mean is 45, while the actual mean is 57.16. Since the actual mean is higher, it can be concluded that the respondents have a good ethical culture. The standard deviation of 6.50, which is smaller than the mean, indicates that the data is stable and the mean represents the data well.

The audit team norms variable, with 10 questions, has a score between 30 and 50. The theoretical mean is 30, while the actual mean is 40.15. Since the actual mean is higher, it can be concluded that respondents have good audit team norms. The standard deviation of 4.70, which is smaller than the mean, indicates that the data is stable and the average represents the overall data well.

The auditor objectivity variable, with 7 questions, has a score between 21 and 35. The theoretical average score is 21, while the actual average score is 27.24. Because the actual average score is higher, the respondents can be said to be quite objective in carrying out their duties as auditors. The standard deviation of 3.59, which is smaller than the average, indicates that the data is quite consistent and the average score represents the overall data well.

2. *Non-Response* Bias Test

non-response bias test in this study uses the *Independent Sample test. T-Test* with criteria that is If mark significance < 0.05 so data is said to be not the same, on the other hand if the significance value > 0.05 then the data is said to be homogeneous.

Table.2
***Non-Response* Bias Test**

No	Variabel	Sebelum *Cutoff* (∑ = 178)		Setelah *Cutoff* (∑ = 7)		*Levene's Test for Equity of Variance*	
		Mean	Std. dev	Mean	Std. dev	F	Sig
1.	Kompetensi	36,67	3,86	37,57	3,69	0,020	0,886
2.	Budaya Etis	57,21	6,52	55,71	5,82	0,592	0,468
3.	Norma Tim Audit	40,15	4,69	40,29	5,25	0,004	0,951
4.	Objektivitas	27,21	3,58	27,86	3,76	0,041	0,839

Source: processed data, 2025

These results indicate that the independent sample t-test has a probability value > 0.05. This means there was no significant difference in responses between respondents before and after the cutoff date. Therefore, the data is free from non-response bias and can be analyzed as a whole.

4.1.4. Data Quality Test

1. Reliability Test

Reliability testing is conducted to determine whether a measuring instrument produces consistent results when used repeatedly. A variable is considered reliable if it produces a Cronbach's Alpha (a) value > 0.70 (Ghozali, 2016:48). The results are as follows:

Table 3.
Reliability Test

No	Indikator	*Crobach's Alpha* (α)	Keterangan
1	Kompetensi	0,768	Reliabel
2	Budaya Etis	0,794	Reliabel
3	Norma Tim Audit	0,862	Reliabel
4	Objektivitas Auditor	0,748	Reliabel

Source: Processed data, 2025

2. Validity Test

Validity testing is used to ensure whether the questions in the questionnaire are truly able to measure

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what should be measured. A questionnaire is considered valid if the questions can describe the measurement objectives (Ghozali, 2016:53). The test is carried out by comparing the calculated r value and the table r value. *Degree of Freedom* (df) is calculated using the formula n - 2. With a sample size of 185, then df = 183. At a significance level of 5%, the table r value is 0.121. If the calculated r value is greater than 0.121, then the data is declared valid. The results are as follows:

Table.4.
Validity test

Variabel	Pernyataan	r hitung	r tabel	Keterangan
Kompetensi (X1)	1	0,750	0,121	Valid
	2	0,745		Valid
	3	0,622		Valid
	4	0,632		Valid
	5	0,712		Valid
	6	0,227		Valid
	7	0,676		Valid
	8	0,622		Valid
	9	0,740		Valid
Budaya Etis (X2)	1	0,652	0,121	Valid
	2	0,462		Valid
	3	0,668		Valid
	4	0,577		Valid
	5	0,719		Valid
	6	0,702		Valid
	7	0,774		Valid
	8	0,309		Valid
	9	0,656		Valid
	10	0,337		Valid
	11	0,671		Valid
	12	0,642		Valid
	13	0,439		Valid
	14	0,302		Valid
	15	0,284		Valid
Norma Tim Audit (X3)	1	0,735	0,121	Valid
	2	0,720		Valid
	3	0,762		Valid
	4	0,678		Valid
	5	0,523		Valid
	6	0,678		Valid
	7	0,771		Valid
	8	0,763		Valid
	9	0,551		Valid
	10	0,718		Valid
Objektivitas Auditor (Y)	1	0,435	0,121	Valid
	2	0,820		Valid
	3	0,726		Valid
	4	0,595		Valid
	5	0,796		Valid
	6	0,598		Valid
	7	0,705		Valid

Source: processed data, 2025

4.1.5. Hypothesis Testing

Tabl.e 5.
Hypothesis

	B	T	Sig T
(Constant)	-1,586	-0,979	0.329
Kompetensi	0,212	3,676	0.000
Budaya Etis	0,094	2,941	0.004
Norma Tim	0,390	7,610	0.000
F		118,754	
Sig F		0.000	
Adjusted R Square		0,658	

Source: processed data, 2025

a. Simultaneous Effect Test (F Test)

Table. 6
F test

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1568,604	3	522,868	118,754	.000[b]
	Residual	796,931	181	4,403		
	Total	2365,535	184			

a. Dependent Variable: Objektivitas Auditor
b. Predictors: (Constant), Norma Tim Audit, Budaya Etis, Kompetensi

From the table data above, it is obtained that the significance value is 0.000 < 0.05, which indicates that the test has a simultaneous effect (F test), which is acceptable or all independent variables, namely competence, ethical culture and audit team norms, together have an effect on auditor objectivity.

b. Test of the coefficient of determination (*Adjusted R*^{2})

Table. 7
Adjusted R^2 test

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.814[a]	0,663	0,658	2,09832

a. Predictors: (Constant), Norma Tim Audit, Budaya Etis, Kompetensi

Based on The table above shows an *adjusted R-square* value of 0.658, indicating that 65.8% of the variation in auditor objectivity can be explained by competence, ethical culture, and audit team norms. The remaining 34.2% (100% - 65.8% = 34.2%) can be explained by other variables not examined in this study.

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c. Partial Effect Test (t-Test)

Table. 8
Partial Effect Test (t-Test)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1,586	1,621		-0,979	0,329
	Kompetensi	0,212	0,058	0,228	3,676	0,000
	Budaya Etis	0,094	0,032	0,170	2,941	0,004
	Norma Tim Audit	0,390	0,051	0,511	7,610	0,000

a. Dependent Variable: Objektivitas Auditor

Based on the table, the influence of each independent variable on the dependent variable is visible. With a sample size of 185 (df = 183), the t-table value is 1.973. The calculated t-value for auditor competence is 3.676 (greater than the t-table) with a significance value of 0.000 < 0.05. This means that the first hypothesis is accepted. This indicates that if auditor competence increases, auditor objectivity will also increase, assuming other variables remain constant.

The test results for the ethical culture variable showed a t-value of 2.941 (greater than the t-table) with a significance level of 0.004 < 0.05. This means that the second hypothesis is accepted. This means that the better the ethical culture in the auditor's environment, the better the auditor's objectivity will be, assuming other variables remain constant.

The results of the audit team norm variable, the calculated t value is 7.610 (greater than the t table) with a significance of 0.000 < 0.05. Thus, the third hypothesis is also accepted. This means that the better the norms in the audit team, the greater the auditor's objectivity will be, if other variables remain unchanged.

The following is the regression equation and the conclusion of the hypothesis test results as follows:

$$Y = -1{,}586 + 0{,}212X_1 + 0{,}094X_2 + 0{,}390X_3 + e$$

The regression equation can be explained as follows:

1. **Constant = -1.586**

   The negative constant indicates that in the absence of competence, ethical culture, and team norms, auditor objectivity tends to be low . If the audit team's competence, ethical culture, and norms are considered zero, then the auditor's objectivity value is -1.586.

2. **Coefficient X1 = 0.212**

   If the auditor's competence increases by one point and other variables remain constant, then the auditor's objectivity will increase by 0.212.

3. **Coefficient X2 = 0.094**

   If ethical culture increases by one point and other variables remain unchanged, then auditor objectivity will increase by 0.094.

4. **Coefficient X3 = 0.390**

   If the audit team norm increases by one point and other variables remain constant, then the auditor's objectivity will increase by 0.390.

4.2. Discussion

4.2.1. The Influence of Competence on Auditor Objectivity.

Test results show that competence has a positive and significant effect on auditor objectivity. This means that the higher the auditor's competence, the more objective they are in their work.

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Competent auditors are better able to assess audit findings fairly and impartially, thus maintaining their objectivity.

The results of this study are consistent with the theory of *motivated reasoning* . In the audit process, the accuracy objective relates to the auditor's efforts to examine financial statements in accordance with the Financial Accounting Standards (SPAP) (Asare and Cianci, 2009). Section 110 of the Financial Accounting Standards Standards (SPAP SA) explains that the primary objective of an audit by an independent auditor is to provide an opinion on the fairness of the financial statements based on accounting principles applicable in Indonesia. This explanation demonstrates that auditor accuracy is related to compliance with SPAP and the need for prudence in the audit process to ensure auditor objectivity. Auditors with strong technical skills and training are better able to collect and assess audit evidence objectively. Therefore, competence is essential during the audit process.

This means that auditors who continue to develop their skills through experience, training, and continuing education will be better able to be objective and maintain their assessments of various audit findings without being influenced by the interests of other parties. In other words, auditors with good professional competence will be able to make objective considerations and decisions. The results of this study can provide support for the research of Kurniawati et al . (2020), which shows that professional competence positively influences independence And objectivity auditor.

4.2.2. The Influence of Ethical Culture on Auditor Objectivity.

Test results show that ethical culture has a positive and significant effect on auditor objectivity. This means that the better the ethical culture in a company, the higher the auditor's objectivity.

The results of this study align with the theory of *motivated reasoning* , which explains that a person's goals can influence their decision-making process. This means that the more auditors work in an environment with a strong ethical culture, the more their objectivity will increase. Auditors in companies with a strong ethical culture tend to make more objective decisions. An ethical culture within a company can influence auditors' commitment to the public interest, how they make ethical decisions, and prevent them from engaging in actions that could impair objectivity.

These results align with research by Barrainkua and Marcela (2019), which states that ethical culture has a significant influence on auditor commitment and decisions. This is also supported by Trevino (1986) and Apriliani et al. (2018), who stated that ethical culture serves as a means for leaders to convey organizational values to all members. Therefore, audit firms need to build a strong ethical culture to reduce the risk of bias in auditor assessments.

4.2.3. The Influence of Audit Team Norms on Audit Objectivity.

The test results show that audit team norms have a positive and significant influence on auditor objectivity. This means that the higher the audit team norms, the higher the auditor's objectivity.

The results of this study also align with the theory of *motivated reasoning* . This theory explains that when someone perceives the outcome of

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their work as dependent on the actions of others, specific goals emerge that influence how they think and make decisions. These goals can influence what information is considered, how it is evaluated, and how it is understood. In this regard , auditors working in teams with strong norms tend to be more objective than auditors working in teams with weak norms. Norms that focus on work quality indicate a high level of agreement and engagement among team members. Each team member needs to know each other, understand their respective roles, clearly divide tasks, and share responsibilities. This responsibility requires commitment from each member to work towards the team's goals. With strong team norms, auditors will find it easier to maintain objectivity in their assessments.

This research supports the findings of Adili et al. (2018), who stated that auditors working in teams with strong norms tend to make more objective decisions than auditors in teams with weak norms. These results also align with research by Feldman (1984) and Jong et al. (2005). They explained that norms within an audit team significantly influence team performance. Norms such as work preparation, teamwork, ongoing support, and clear division of tasks can shape auditor behavior, ensuring objectivity in their work.

5. CONCLUSION

Based on the research above, the following conclusions can be drawn:

1. **Competence has a positive and significant effect on auditor objectivity.**
   The test results show a significance value of 0.000 < 0.05 and a positive coefficient of 0.212. This means that the higher an auditor's competence, the higher their objectivity. Auditors who continuously improve their skills through experience, training, and knowledge development will be more objective and less easily influenced by others.
2. **Ethical culture has a positive and significant effect on auditor objectivity.**
   A significance value of 0.004 < 0.05 and a positive coefficient of 0.094 indicate that a positive ethical culture within a company encourages auditors to be more objective. A work environment that upholds ethics influences auditors' commitment to the public interest, encourages ethical decision-making, and discourages practices that could compromise objectivity. Ethical culture also serves as a means for leaders to instill organizational values in all members.
3. **Audit team norms have a positive and significant effect on auditor objectivity.**
   With a significance value of 0.000 < 0.05 and a positive coefficient of 0.390, it can be concluded that strong audit team norms enhance auditor objectivity. An audit team with clear work rules, good coordination, and a sense of shared responsibility will create an environment that supports objective decision-making. Team norms also strengthen cooperation, task allocation, and member involvement, thus making auditors more consistent in maintaining their objectivity.

Research Suggestions

1. The Adjusted R square value shows that there are still other factors that have not been studied, so further research should add other variables from the principles of professional ethics so that the results are more complete.
2. Data was collected from respondents' perceptions through questionnaires.

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These perceptions may not fully reflect the actual situation, so it is recommended that interviews be added in the future to increase data accuracy.

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