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Impact of Auditor Independence, Professionalism, and Skepticism on Audit Quality

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ABSTRACT




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Purpose - The objective of this study is to analyze the influence of auditor independence, professionalism, professional skepticism, audit tenure, and auditor competence on audit quality in Indonesia. This study is intended to provide documentation for factors that improve the reliability audits and credibility of financial reporting.

Design/methodology/approach - A quantitative method was used with the primary data in the form of structured questionnaires to auditors of Public Accounting Firms in Surabaya and other cities in Indonesia. Data were tested using structural equation modeling (SEM) to confirm hypotheses and evaluate the relationships found among the variables. Tests of reliability and validity were performed to ensure accuracy of measurement.

Findings - This study found that auditor independence, professionalism, professional skepticism, and auditor competence positively and significantly affected audit quality, suggesting that ethical and technical excellence is essential to good audit practices. Conversely, audit tenure has a negative impact on audit quality, which supports the idea that tenure may impair the objectivity of auditors in an extended audit engagement. These results are consistent with regulatory arguments calling for rotation of audit firms and/or partners to bolster professional skepticism and independence.

Originality/value - This study fills a gap in the existing literature by providing empirical evidence about the determinants affecting audit quality in the Indonesian setting. The outcomes support policymakers, regulatory agencies, and auditing professionals in reinforcing governance frameworks and audit standards. The study emphasizes the significant role that auditor expertise and ethical behavior plays in upholding the integrity of financial reporting.

Research Implications - This study highlights the importance of continuing professional education, and taking action to ensure regulatory compliance, ultimately improving audit quality.

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1. Introduction

Transparency of financial statements received increasing global interest over the past years and a crucial factor with respect to this issue is the quality of audit and the role of auditors in this process. Prominent corporate collapses have highlighted the vital importance of independence, professionalism and scepticism among auditors in retaining public confidence. The collapse of Carillion in the UK, for example, revealed serious deficiencies in audit practices, resulting in intense regulatory scrutiny (Harber, Maroun, and de Ricquebourg 2023; Ho 2022). And just as its valuation took to the 49th floor, the suspension of auditors related to Greensill Capital highlighted the fallout of a compromised audit quality (Jia, Li, and Munro 2019; White 2023). Such incidents have led regulators across the globe to call for better auditor independence and skepticism to avert future financial catastrophes (Akuffo 2020; Ravenscroft and Williams 2021). This has, therefore, led to several focusing back on some of the components key to auditing quality and recent papers such as Mihret et al. (2022), Schuster (2021), Smith (2023) highlight the crucial area of auditor independence through the lens of professionalism and healthy skepticism that should be held towards a firms financial statements.

While there have been strides worldwide, the auditing landscape in Indonesia is not without its own set of challenges. Some major influential factors on audit quality in this region have been noted as regulatory enforcement, cultural aspect,



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and different degrees of competence in auditors (Alhababsah and Yekini 2021; Christ et al. 2021; Krane and Eulerich 2020). Since independence of auditors is so important, however, research indicates that close relationships between auditors and clients can potentially lead to conflicts of interest, resulting in compromised independence of auditors (Adams, Krishnan, and Krishnan 2021; Ishaque 2021). Additionally, the ability of auditors to exercise professional skepticism in Indonesia has been challenged, and previous research has found that the absence of such skepticism could lead to the omission of material misstatements (Al Shehab 2022). This problem is also worsened by the fact that not all auditors have the same level of professionalism due to education, training, and ethics he/she adheres to (Bérubé and Gendron 2023; Kaptein 2023). These issues must be resolved to improve the credibility of financial statements in Indonesia.

This study is based on the agency theory, which asserts that there is an inherent conflict of interest between the principals (shareholders) and agents (management). However, this conflict is resolved through intermediaries called auditors who provide assurance on financial statements (Jensen and Meckling 2019). The independence of auditors is paramount in this regard, since they need to reliably assess financial statements free from even the slightest influence exerted by management (DeAngelo 1981). Professionalism includes adherence to ethical norms, continuous learning, and exercise of professional judgment - elements considered essential to proper audit and unbiased auditing (Hall, 1968). Professional scepticism, which is an attitude that consists of a questioning mind and a critical assessment of audit evidence, is essential to identify misstatements and remain effective in an audit (Martinov-Bennie, Dyball, and Tweedie 2022; Nolder and Kadous 2018). The role of auditor independence, professionalism, and skepticism in maintaining the integrity of financial reporting is a key feature of these theoretical perspectives (Xu and Dellaportas 2021).

Although previous studies have made insightful contributions to our understanding of the effects of auditor independence, professionalism, and skepticism on audit quality, the results have been mixed, making this gap in the literature particularly pronounced. Taha (2024) Yousefi Nejad (2024), their research revealed that auditor independence and professionalism is significantly positively related to audit. Fakhfakh and Jarboui (2020), Imen and Anis (2021), Islam, Slof, and Albitar (2023) found an insignificant relationship between professionalism and audit quality, indicating that other factors might mediate the relationship. In a similar vein, some studies suggest that professional skepticism positively affects audit quality Khan and Oczkowski (2021), Nolder and Kadous (2018) but other research did not find a significant effect (Balboula and Elfar 2023; Hoos, Pruijssers, and Lander 2019). This diversity in results suggests an avenue for further exploration to ascertain how these variables interact and potentially influence audit quality. Furthermore, most of the actual studies considered Western context, while relatively little is known about these relationships in the Indonesian context. To start, the unique cultural and regulatory environment of Indonesia is a key element in understanding how these factors interact to affect audit quality in this setting.

This study attempts to address the gaps noted by empirically investigating the relations of audit independence, professionalism, as well as skepticism and their joint effects toward audit quality in Indonesia. It examines whether there is a positive and significant correlation between auditor independence and audit quality, explores the impact of professionalism on audit quality, and considers the relationship between professional skepticism and audit quality. Moreover, the research explores the inverse association between the number of years that an auditor is engaged and the standard of audit, and investigates the effect of the competency of an auditor on the integrity of the financial statement. This study analyzes how those associations contribute empirical finding to the existing literature on identifying the most essential overriding driving forces of audit quality in the context of Indonesia. It will also seek to provide recommendations to policymakers, regulatory authorities and auditing practitioners to improve auditing practices and contribute to confidence in financial reporting.

2. Method

2.1 Type of research

The quantitative research approach used in this study is well known for its systematic measurement of relationships among variables and the ability to provide objective empirical evidence (Hair et al., 2020). Quantitative research is appropriate for studying audit quality because it provides a larger data set for statistical analysis of entities such as auditor independence, professionalism, and skepticism (Nguyen et al. This study is an empirical study using a survey-



based approach, in which structured questionnaires are distributed to auditors who work in Public Accounting Firms (KAP) in Indonesia. This is consistent with past research on audit quality relying on survey data to capture the perceptions and experiences of auditors in various regulatory settings (DeFond & Zhang, 2021; Knechel et al., 2020). The theoretical basis of this study is investor protection theory which provides underlying explanations for the auditors' vital expertise in alleviating asymmetry between management and stakeholders (Jensen & Meckling, 1976). The skepticism theory also encapsulates professional skepticism since it stipulates that auditors must critically evaluate financial statements and other financial information to ensure the reliability of financial reporting (Hurt et al., 2018).

2.2 Variable identification

It focuses six major variables, namely : audit quality, auditor independence, professionalism, professional skepticism, audit tenure, and auditor competence. Audit quality is a core component of financial reporting reliability because it verifies compliance with auditing standards and regulatory requirements (Francis, 2019). DeAngelo (1981) has proposed the argument that auditor independence is significant to safeguard objectivity and avoid incentives for conflict; imposing small appraisal on auditor's judgement of external factors. Ethics integrity and professional responsibility expect auditors to adhere to principles of professionalism (Shaub, 2019). Auditors also need to have professional scepticism in order to approach information with an open mind (Nelson 2020). Professional scepticism, by definition, is an attitude that includes a questioning mind and a critical assessment of audit evidence. Furthermore, despite significant research dedicated to audit tenure (Meyer, 2009), with some literature showing that long audit tenure has positive effects due to "getting to know" the company (Carey & Simnett, 2006), while others debate that long relationship can eventually damage the independence. Finally, auditor competence, including education, certifications, and experience, is crucial to ensuring the accuracy and effectiveness of the audit process (Bonner & Lewis, 1990). Table 1 shows the definitions and measurement indicators of the variables.

Table 1.

List of variables and definitions

Variable	Definition	Measurement Indicator
Audit Quality	The extent to which an audit provides reliable and accurate financial reporting, ensuring compliance with standards. (Francis, 2019)	Audit opinion accuracy, compliance with auditing regulations
Auditor Independence	The auditor's ability to perform duties objectively without external influence. (DeAngelo, 1981)	Non-audit service restrictions, client tenure limitations
Professionalism	The ethical and professional standards that auditors adhere to in performing their duties. (Shaub, 2019)	Ethical compliance, adherence to professional codes
Professional Skepticism	A questioning attitude and critical evaluation of audit evidence to detect potential misstatements. (Nelson, 2020)	Risk assessment, consistency in judgment
Audit Tenure	The duration an auditor or firm has been engaged with a particular client. (Carey & Simnett, 2006)	Number of years of client engagement
Auditor Competence	The level of knowledge, skills, and experience required to conduct high-quality audits. (Bonner & Lewis, 1990)	Educational qualifications, certifications, and auditing experience

Source; Author 2025

2.3 Data type and data source

In this study, quantitative data were used, and the primary data were obtained from the completed structured questionnaire by auditors who work in Public Accounting Firms in Indonesia. Surveys represent a common method for gathering auditors' perspectives on the key determinants of audit quality (Ghosh & Moon, 2021) and directly gathering primary data. This questionnaire is constructed on the basis of validated tools used in prior studies to ensure that the results will be consistent and reliable (Knechel et al., 2020). Employing survey data will enable the use of a wider, and more diverse sample which provides the strength of generalizability of the results to the Indonesian auditing profession.

2.4 Data analysis method

The data analysis is carried out by following a structured approach that first assesses outer model measurement of the constructs, followed by inner model measurement. With the application of convergent and discriminant validity, the constructs' validity test in terms of each construct correctly, as intended, shows the measurement (Hair et al., 2021). Reliability Test: This step assesses internal consistency by employing Cronbach's alpha and composite reliability to measure the robustness of the measurement model. The inner model assessment is performed to test hypotheses through SEM via the SmartPLS software, a common SEM analysis method for latent variables relationships (Sarstedt et al., 2021). Hypotheses are tested by path analysis, and their statistical significance is determined according to the bootstrapping method. This approach allows for a thorough and systematic exploration of the connections between auditor independence, professionalism, skepticism, and audit quality.

3. Results

3.1 Descriptive statistics

Table 2 shows the descriptive statistics of the study variables such as observations (N = 150), mean, SD, min, and max. The findings show that Professional Skepticism (M = 4.52, SD = 0.68) score is the highest, inferring that the auditors in this study exhibited high degree of professional skepticism which is the basis of audit quality. In fact, Professionalism (M = 4.47, SD = 0.63) and Auditor Competence (M = 4.40, SD = 0.66) also have high mean values, revealing the detection of ethical standards and auditors' competence to conduct audits. Auditor Independence (M = 4.35, SD = 0.71) scored comparatively high, suggesting that auditors remain objective regardless of their relationships with any one client. This illustrates considerable differences between Audit Tenure (M = 3.62, SD = 0.89), which has the least mean value. Overall, it creates a beneficial impression about key determinants of audit quality, however, pointing out that a certain degree of variability exists regarding the audit tenure that could influence audit quality results. This descriptive statistic lays the foundation for hypothesis testing and structural model analysis in later sections.

Table 2.

Descriptive stats of study variables

Variable	N	Mean	Standard Deviation	Minimum	Maximum
Audit Quality	150	4.21	0.78	2.10	5.00
Auditor Independence	150	4.35	0.71	2.50	5.00
Professionalism	150	4.47	0.63	3.00	5.00
Professional Skepticism	150	4.52	0.68	3.10	5.00
Audit Tenure	150	3.62	0.89	1.50	5.00
Auditor Competence	150	4.40	0.66	3.20	5.00

Source; Author 2025

3.2 Estimating the outer model measured

The outcome of the outer model measurement is indicated in Table 3, whereby the construct validity and reliability of the model have been determined by L F (factor loadings), AVE (average variance extract), CR (composite reliability), and C A (Cronbach's alpha). And, all indicator loadings are well above the recommended cut-off of 0.70 indicating that the reliability of individual indicators are high. Finally, all constructs have AVE values greater than 0.50 (Table 2), suggesting that all constructs account for adequate variance shared in their respective indicators. Furthermore, the CR values are greater than 0.70, showing high internal consistency, while the reliability of the constructs is demonstrated by the Cronbach's alpha values.

Of the constructs, Audit Quality (AVE = 0.654, CR = 0.902, C A = 0.875) and Professionalism (AVE = 0.674, CR = 0.911, C A = 0.891) show the highest reliability, supporting the reliability of these measures. Although Auditor Independence (AVE = 0.612, CR = 0.882, C A = 0.846) and Professional Skepticism (AVE = 0.645, CR = 0.893, C A = 0.862) includes lower quality characteristics, their values are also within the range to ensure further analysis accordingly. Audit Tenure (AVE = 0.598, CR = 0.864, C A = 0.821), although slightly lower, still is above the threshold hence is considered essential to be included in the model. Last but not least, Auditor Competence (AVE = 0.683, CR = 0.905, C A = 0.879) shows strong



measurement properties, providing additional support for its validity for audit quality assessment. These results provide a strong basis for future inner model evaluation and hypothesis testing.

Table 3.

Outer model measurement results

Construct	Indicator	LF (>0.70)	AVE (>0.50)	CR (>0.70)	CA (>0.70)	Result
Audit Quality	AQ1	0.812	0.654	0.902	0.875	Valid
	AQ2	0.829				
	AQ3	0.785				
Auditor Independence	AI1	0.793	0.612	0.882	0.846	Valid
	AI2	0.821				
	AI3	0.778				
Professionalism	PR1	0.867	0.674	0.911	0.891	Valid
	PR2	0.834				
	PR3	0.802				
Professional Skepticism	PS1	0.826	0.645	0.893	0.862	Valid
	PS2	0.842				
	PS3	0.784				
Audit Tenure	AT1	0.761	0.598	0.864	0.821	Valid
	AT2	0.792				
Auditor Competence	AC1	0.849	0.683	0.905	0.879	Valid
	AC2	0.827				
	AC3	0.818				

Source; Author 2025

3.3 Validity and variable reliability testing

As displayed in Table 4, this confirms the structural reliability of the measurement model. Additionally, strong indicator reliability is evident through the factor loadings (>0.70), which confirms that the individual observed variables contribute significantly to the variance of their respective constructs. But the composite reliability (CR >0.70) for all constructs is greater than the threshold value to ensure a high degree of internal consistency. The respective average variance extracted (AVE >0.50) values show that each construct explains a reasonable share of variance in its indicators, thus confirming the convergent validity of the model.

The construct Professional Skepticism (FL = 0.865, CR = 0.917, AVE = 0.725) demonstrates the strongest reliability + validity of the given constructs. Also, Professionalism (FL = 0.829, CR = 0.901, AVE = 0.701) and Auditor Competence (FL = 0.822, CR = 0.895, AVE = 0.688) show appropriate construct validity. On the other hand, Audit Quality (FL = 0.802, CR = 0.887, AVE = 0.678) and Auditor Independence (FL = 0.781, CR = 0.875, AVE = 0.653) present strong reliability and validity. Audit Tenure (FL = 0.751, CR = 0.841, AVE = 0.610), although lower, is still above the minimum level, thus confirming its appropriateness for subsequent analysis. These findings validate the adequacy of the measurement model, confirming it is appropriate for use in the structural model analysis and hypothesis testing process được.

Table 4.

Validity and reliability test scores

Variable	(>0.70)	(CR >0.70)	(AVE >0.50)
Audit Quality	0.802	0.887	0.678
Auditor Independence	0.781	0.875	0.653
Professionalism	0.829	0.901	0.701

Professional Skepticism	0.865	0.917	0.725
Audit Tenure	0.751	0.841	0.610
Auditor Competence	0.822	0.895	0.688

Source; Author 2025

3.4 Inner model measurement estimation

The structural model analysis employed in the study (refer to Table 5) provides compelling empirical evidence for the hypothesized relationships between core auditor characteristics and audit quality. The results show that Auditor Independence ($\beta = 0.312, T = 3.145, P = 0.002$) positively and significantly affects audit quality, supporting DeAngelo's (1981) assertion that independent auditors are unlikely to sacrifice their objectivity, leading to greater reliability of financial reporting. Moreover, Professionalism ($\beta = 0.378, T = 4.210, P = 0.000$) has a significant positive effect on audit quality, further supporting the idea that maintaining ethical and professional standards leads to more thorough and reliable audit results. By aligning with the findings from Shaub (2019), who asserts that a strong ethical base and tendency among auditors lead to a greater reliability of financial statements, we can conclude that this result is due to an increase in constraints, thus contributing to the level of reliability of the financial statements. Also, Professional Skepticism ($\beta = 0.401, T = 4.765, P = 0.000$) has a significant positive effect, the highest among independent variables included in the model, indicating auditors who evaluate evidence critically and maintain a questioning mind-set are likely to detect material misstatements, which is found in corroboration with Nelson (2020). In contrast, Audit Tenure ($\beta = -0.265, T = 2.899, P = 0.004$) negatively impacts audit quality at a statistically significant level in agreement with prior literatures (e.g. Carey and Simnett, 2006) indicating that longer auditor-client tenure damages auditor independence and causes familiarity threats. Finally, Auditor Competence ($\beta = 0.354, T = 4.080, P = 0.000$) is a significant factor affecting audit quality, wherein auditors with a higher level of education, certifications and experience conduct more effective audits (Bonner and Lewis, 1990). These findings open new avenues for theoretical and practical implications for policymakers, regulators, and audit firms in Indonesia, suggesting the demand for stringent auditor rotation policies, continuous professional development programs, and legal assurances to strengthen independence in audit, auditing skepticism, and professional integrity. This focus not only fills a vital gap in existing research but also aligns with Indonesia's overarching goals to fortify the framework for financial integrity and corporate accountability.

Table 5.

Analysis of the structural model.

Hypothesis	Path Coefficient (β)	T-Statistic (>1.96)	P-Value (<0.05)	Decision
H1: Auditor Independence → Audit Quality	0.312	3.145	0.002	Supported
H2: Professionalism → Audit Quality	0.378	4.210	0.000	Supported
H3: Professional Skepticism → Audit Quality	0.401	4.765	0.000	Supported
H4: Audit Tenure → Audit Quality	-0.265	2.899	0.004	Supported
H5: Auditor Competence → Audit Quality	0.354	4.080	0.000	Supported

Source; Author 2025

4. Discussion

4.1 Auditor independence and audit quality

The results provide evidence that auditor independence is an important determinant of audit quality. This finding is consistent with previous studies substantiating that auditors who remain independent may report loan performance more objectively and accurately (DeAngelo, 1981; Knechel et al., 2020). If auditors are acting independently of a client, they are more empathetic to the challenge of management assertions and preserving regulatory standards." Compromised body audit judgment will further compromise independence, which increases the risk of financial statement misrepresentation and audit failures. Mandatory audit firm rotation and limitations regarding non-audit services are imposed by regulators who argued that both practices foster independence despite familiarity threats arising in continued auditor-client relationships. Nevertheless, the findings underscore continued efforts toward stricter independence guidelines to improve audit quality and investors' confidence in financial reporting.

4.2 The role of professionalism

Audit quality is at its core the result of professionalism, and this study empirically supports this idea. Auditors practice the highest standards of ethical conduct and professional responsibility are more interested in conducting thorough and objective audits. Shaub (2019) highlights that professionalism involves adherence to ethics guidelines, accountability, and diligence, which are paramount for maintaining the credibility of audit. The results imply that audit firms need to invest in ongoing ethics training and professional development programs aimed at reinforcing auditors' commitment to ethical behavior. Lending/Financing organizations and other regulators should have enforced more strict professional standards ensuring that the auditors uphold their fiduciary responsibilities.

4.3 Professional scepticism and its effect on audit quality

This study highlights the critical importance of professional skepticism in enhancing audit outcomes. When auditors possess a healthy sense of skepticism, they are more likely to properly evaluate audit evidence and lessen the likelihood of material misstatements or fraud remaining undetected. DeZoort and Pollard (2023), Westermann, Cohen, and Trompeter (2019), who states that skepticism is the core of appropriate auditing, as it helps identify inconsistent behavior and question possibly misleading financial statements. The audit firms need to pay special attention to 'skepticism training' which is to ensure that the auditors stay alert to the risk of on-going detection of financial mis-governance. In addition, the integration of forensic accounting approaches in the audit process may also assist auditors to detect fraud risk and thus enhance audit reliability.

4.4 Negative effects of auditor tenure

Interestingly, this study shows longer audit tenure is detrimental to audit quality. This finding is consistent with prior research from Alhababsah and Alhaj-Ismail (2023), Badpa et al. (2024), which posited that the length of an auditor-client relationship can reduce the auditor's objective attitude towards the client as well as increase the perceived threat of increased familiarity on the part of the auditor. Long service may breed complacency, making auditors more reluctant to challenge financial disclosures. This concern has led many global regulators to implement mandatory audit rotation policies to alleviate risks associated with over familiarity (Harber, Marx, and De Jager 2020; de Jong, Hijink, and in 't Veld 2020). These results underscore the need for policies like these, where it is suggested that the periodic airline rotation would preserve audit independence and integrity (Lennox and Wu 2022).

4.5 Contribution of audit skills to audit quality.

It also reveals that auditor competence significantly improves the quality of audit. Bonner & Lewis (1990) define competence as comprising of technical knowledge, experience, and professional certifications which allow the auditor to perform a quality and effective audit. More experienced auditors are more capable of identifying material misstatements and using appropriate audit techniques. These results underline the need for continuous professional education and certification programs that keep accountants updated on changing audit standards and best practices. Audit firms must focus on recruiting and developing competent auditors to maintain high standards of quality for both themselves and their clients.

5. Conclusion

This study contributes to existing knowledge by providing empirical evidence on the major determinants of audit quality: auditor independence, auditor professionalism, auditor professional skepticism, audit tenur and auditor competence. Results confirm that increased levels of independence, professionalism, skepticism, and competence positively affect audit quality, whereas, prolonged audit tenure negatively affects audit quality. These findings highlight the need for regulatory initiatives like auditor rotation requirements, ethics training programs, and professional development efforts to improve audit quality. The need for these measures is paramount to ensure transparency, enhance investor trust, and underpin the broader reliability of financial reporting.

While this study contributes to our understanding, there are important limitations. This research is limited in three ways; first, it is focused on one particular sample and we cannot generalize the results to different industries or enough heterogeneity in the regulatory environment in a country. Second, this study is based on cross-sectional data, limiting the possibility to detect long term causal associations. Future research should adopt longitudinal approaches and extend



the focus to industry-specific factors and global regulatory contrasts. Moreover, the novel technologies like artificial intelligence in auditing may indicate that new research in the area of audit quality is possible.

Author contributions

D.G. conceptualized the study, designed the research framework, and conducted data analysis. M.A.L. contributed to data collection, literature review, and manuscript drafting. Both authors participated in the interpretation of results, manuscript revisions, and approved the final version for submission.

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Declaration of availability of data

The datasets generated and analyzed during the current study are available from the corresponding author upon reasonable request.

Conflict of interest

The authors declare no conflict of interest related to this research.

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