

The Influence of International Auditing Standards on the Performance of Government Auditors in Indonesia

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Abstract: This study aims to determine the effect of independence, professionalism, and professional ethics of auditors on the performance of auditors in public accounting firms in South Surabaya. The sampling method in this study used purposive sampling method, and data collection techniques used survey methods by distributing questionnaires to the public accounting firm in Surabaya, with a total of 100 questionnaires and 40 questionnaires that could be processed. The data analysis method used is multiple linear regression analysis. The results of this study indicate that the independence, professionalism, and professional ethics of auditors have a positive effect on the performance of auditors. Auditors need to develop their knowledge on an ongoing basis by implementing formal education programs and professional training related to the duties of auditors, and an increase in auditor performance is also absolutely necessary because considering that professional accounting services are increasingly needed. This shows that the higher the level of independence, professionalism, and professional ethics of auditors, the higher the performance of auditors in public accounting firms in Surabaya.

Keywords: independence, professionalism, auditor profession etiquette, auditor performance

INTRODUCTION

In the era of globalization and increasing public accountability, the role of government auditors has become increasingly strategic in ensuring transparency, efficiency, and effectiveness in public sector financial management (Amalia, 2023). One of the key factors influencing audit quality and auditor performance is the adoption of internationally recognized auditing standards (Hung, 2023). The International Standards of Supreme Audit Institutions (ISSAIs), developed by INTOSAI, provide a globally accepted framework that promotes consistency, integrity, and professionalism in public sector auditing. ISSAIs, or International Standards of Supreme Audit Institutions, are a set of globally recognized guidelines developed by INTOSAI to support public sector auditing. These standards provide a comprehensive framework to ensure that audits are conducted with consistency, transparency, and professionalism. They guide Supreme

Audit Institutions, such as Indonesia's BPK, in performing financial, performance, and compliance audits effectively, thereby promoting good governance and accountability in the public sector. (Miti & Kafia, 2024).

In Indonesia, government auditors-particularly those working under the Audit Board of the Republic of Indonesia (Badan Pemeriksa Keuangan or BPK) and the Financial and Development Supervisory Agency (Badan Pengawasan Keuangan dan Pembangunan or BPKP)-are increasingly expected to align their practices with international standards. The implementation of these standards aims to strengthen audit credibility, improve public trust, and support good governance.

However, the transition to international auditing standards is not without challenges. Factors such as institutional readiness, auditor competence, resource availability, and organizational support significantly affect how effectively these standards are applied in practice. Therefore, understanding the impact of international auditing standards on the performance of government auditors is essential in evaluating the effectiveness of public auditing reforms and improving the accountability of public institutions in Indonesia.

This study aims to analyze the extent to which the application of international auditing standards influences the performance of government auditors in Indonesia. The results of this research are expected to contribute to the development of public sector audit policies and provide recommendations for optimizing the role of government auditors in upholding financial integrity and transparency.

THEORETICAL REVIEW

Definition of Audit

Auditing is a systematic process of obtaining and evaluating evidence objectively regarding assertions on economic actions and events to ensure the level of conformity between these assertions and establish criteria for communicating the results to interested parties (Ayyoobi, 2025). Auditing is an examination carried out critically and systematically by an independent party on financial statements prepared by management along with bookkeeping records and supporting evidence, with the intention of providing an opinion on the fairness of the financial statements (Lombardi et al., 2022). Based on the above understanding, it can be defined that the auditor examines the financial statements prepared by management and bookkeeping records and supporting evidence. The audit by the auditor must be based on International Standards on Auditing (ISA) (Eltweri et al., 2022). Furthermore, the audit is carried out by an independent party, such as a public accountant from outside the company who does not have a particular interest in the company. The purpose of the accountant's audit is to be able to provide an opinion on the fairness of the financial statements being audited.

Auditor Standards

Auditing Standards serve as essential guidelines to help auditors fulfill their professional responsibilities when auditing historical financial statements (Njagi, 2023). In Indonesia, the Indonesian Institute of Certified Public Accountants (IAPI) is responsible for formulating these standards. In response to globalization, IAPI has adopted the International Standards on Auditing (ISA) issued by the International

Auditing and Assurance Standards Board (IAASB) (Saleh & Riswadi, 2025). These standards have been translated into Indonesian and are officially known as the Public Accountant Professional Standards (SPAP), which now form the basis of updated professional practices for auditors in Indonesia (Resca & Ramadhan, 2022).

Several key components within the auditing standards require attention from auditors (Nguyen & Kend, 2021). First, the overall objective of an independent audit is to enhance users' confidence in financial statements by providing an opinion on whether they are presented fairly in accordance with the applicable framework. Second, auditors share responsibility with management and those charged with governance in preventing and detecting fraud. Emphasis on strong oversight and ethical conduct is vital to minimizing the risk of fraudulent activities. Third, auditors must apply analytical procedures to assess the relationships between financial and non-financial data, identifying unusual fluctuations or inconsistencies that require further investigation.

Additionally, planning is a critical element of any financial statement audit. Proper planning enables auditors to focus on significant audit areas, anticipate and resolve potential issues, and manage the audit efficiently (Daulay et al., 2025). It also supports the selection of competent audit team members, ensures proper supervision and review of their work, and facilitates coordination with component auditors or experts when needed. Ultimately, adherence to these auditing standards ensures a thorough and reliable audit process that strengthens financial reporting integrity.

External and Internal Auditors

Often referred to as an independent auditor or certified public accountant (abbreviated as BAP, or Certified Public Accountant-CPA) (Kadariah et al., 2022). An external auditor may practice as a sole proprietor or member of an accounting firm. Such auditors are called external or independent because they are not employed by the entity being audited. The terms external auditor, independent auditor, and certified public accountant are often used interchangeably. External auditors audit financial statements for public and nonpublic companies, partnerships, municipalities, individuals, and other types of entities. They may also perform compliance, operational, and forensic audits for these entities.

Auditors employed by corporations, partnerships, government agencies, individuals, and other entities are called internal auditors. In large companies, the internal audit staff can be quite large, and the director of internal audit (also called the audit executive) is usually a high-ranking position within the entity (Jiang, 2023). The Institute of Internal Auditors (IIA) is the primary organization supporting internal auditors. Its mission is to be the premier international professional association, organized worldwide, dedicated to the promotion and development of internal auditing practices. The IIA has developed a set of standards for internal auditors to follow and has established a certification program. Individuals who meet the IIA's certification requirements, which include passing a uniform written examination, can become Certified Internal Auditors (CIA).

Government Auditors

They can generally be considered part of the broader category of internal auditors. At the federal level, two agencies widely employ auditors the General Accounting Office

(GAO) and the Internal Revenue Service (IRS) (Al-Tae & Flayyih, 2023). The GAO is under the supervision of the U.S. Comptroller General and reports to Congress. GAO auditors conduct audits of the activities, financial transactions, and accounts of the federal government. The IRS is part of the U.S. Department of the Treasury, and the primary activity of IRS auditors is to examine and audit the books and records of individuals and other organizations to determine their federal tax liabilities. Employed by companies, government agencies, public accounting firms, and consulting and investigative firms.

Auditor Independence

Independence is the attitude of being impartial and free from influence or pressure in the decision making process. It reflects an individual's commitment to integrity and objectivity in carrying out professional responsibilities. Integrity refers to honesty and fairness, while objectivity ensures that judgments are based on facts rather than personal interests. For auditors, maintaining independence is essential to gain the trust of clients and users of financial statements. This trust is built on the auditor's ability to provide unbiased opinions on the fairness of financial reports, free from the interests of the client, stakeholders, or even personal biases.

Independence has two key aspects: independence of mind (mental attitude) and independence in appearance. Independence of mind reflects self-confidence and the internal ability to act with integrity, without being influenced or controlled by others. Independence in appearance, on the other hand, is how the public perceives the auditor's impartiality ensuring that there are no external factors that could cause doubt about the auditor's objectivity. Together, these aspects ensure that practitioners remain fair and unbiased in planning, conducting, and reporting the results of their audit work.

Auditor Performance

In terms of concept, performance originates from work achievement or results. It refers to the quality and quantity of work accomplished by an individual in carrying out assigned tasks in accordance with their responsibilities. Employee performance serves as a measure to compare the results of task implementation with the responsibilities entrusted by the organization. Auditor performance refers to the actions or completion of audit tasks within a specific time frame. An auditor with good performance is able to conduct examinations objectively and provide an opinion that the financial statements are fairly presented in accordance with generally accepted accounting principles, in all material respects, concerning the company's financial position and operational results. Auditor performance also includes evaluation of work conducted by peers, superiors, self-assessments, and direct subordinates. What distinguishes auditor performance from managerial performance lies in the output produced through their respective roles.

METHODS

This study uses a quantitative research approach to examine the relationship between the implementation of International Auditing Standards and the performance of government auditors in Indonesia. The research design is causal-comparative, aiming to identify and measure the influence of standardized auditing practices on auditor performance outcomes. The population in this study consists of government auditors

working at the Audit Board of the Republic of Indonesia (BPK) and the Financial and Development Supervisory Agency (BPKP). Using purposive sampling, 120 respondents were selected based on specific criteria: minimum three years of experience in public auditing and direct involvement in audits that apply international auditing standards. Primary data were collected through the distribution of structured questionnaires consisting of two main sections:

- a. Section A: Questions related to the implementation level of international auditing standards (e.g., ISSAIs).
- b. Section B: Self-assessment of auditor performance in terms of effectiveness, efficiency, and compliance.

All questionnaire items were measured using a Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree).

The collected data were analyzed using Statistical Package for the Social Sciences (SPSS). The analysis process includes:

- a. Descriptive statistics to summarize respondent profiles and variable tendencies.
- b. Validity and reliability tests to ensure the consistency and accuracy of the questionnaire.
- c. Multiple linear regression analysis to assess the effect of international auditing standards on auditor performance.

The regression model used is as follows:

$$Y = \alpha + \beta X + \varepsilon \dots\dots\dots 1$$

Where:

- Y = Auditor Performance
- X = Implementation of International Auditing Standards.
- α = Constant
- β = Regression coefficient
- ε = Error term

This study uses a dependent variable, namely auditor performance. Performance is a work result and also work that has been produced by a person in carrying out and completing the tasks that have been given to him based on experience, timeliness, and experience. Performance can also be interpreted as a result that has been achieved in accordance with the goals that the individual wants to achieve in completing his work on time and using the time appropriately to get a very satisfying result. The indicators that will be used from this variable are: (a) Quantity, (b) quality of work, (c) timeliness.

The independent variables of this study are independence, professionalism, and auditor professional ethics. (1) Independence, which is not easily influenced, there are two dimensions used in this variable, namely pressure from clients and length of collaboration with clients (Furyani, 2018). There are five indicators, namely: (a) Length of relationship with clients, (b) Pressure from clients, (c) Review from fellow auditors (peer review), (d) Provision of non-audit services, (e) Independence in reporting. (2) Professionalism, which is a concept to measure how professionals view their profession which is reflected in their attitudes and behavior (Furyani, 2018). The indicators used for this variable are: (a) dedication to the profession, (b) social obligations, (c) independence, (d) belief in the profession, (e) relationships between fellow professionals. (3) Auditor Professional Ethics To understand the ethical behavior of an auditor, it can have quite a

broad effect on how they respond to their clients so that they can later act in accordance with general accounting rules. Ethics are related to moral behavior and have a function as a control to carry out an activity (Furyani, 2018). The indicators that will be used in this variable are: (a) personality, (b) professional skills, (c) responsibility, (d) implementation of the code of ethics, (e) interpretation and also improvement of the code of ethics.

RESULTS

Descriptive Statistical Test of Research Results

Based on the analyzed data, the responses from respondents at a Public Accounting Firm in Surabaya included several statements. Using the SPSS Version 25 software calculation method, the results for the minimum, maximum, arithmetic mean, and standard deviation of each variable are as shown in the following table:

Table 1. Descriptive Results of Research Variables

Variables	N	Minimum	Maximum	Mean	Standard Deviation
I	40	3.40	4.90	4.2250	.44130
P	40	2.80	4.70	3.9275	.43618
EPA	40	3.30	4.90	4.1450	.37345
KA	40	3.20	5.00	4.2600	.48347
Valid N (listwise)	40				

The method used to determine whether or not there is an influence between the independent variable and the dependent variable is to use a multiple linear regression equation which can be formulated as follows:

$$KA: a + \beta_1 I + \beta_2 P + \beta_3 EPA + \beta_4 KA + e \dots \dots \dots 2$$

The following are the results of multiple linear regression calculations using SPSS Software Program Version 25 which can be seen in the following table:

Table 2. Results of Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	T	Sig.
(Constant)	1,109	.721		1,537	.133
I	.460	.171	.420	2,692	.011
P	.219	.104	.198	2,113	.042
EPA	.499	.199	.386	2,506	.017

Based on the results of the calculations in the table above, it can be seen that the multiple linear regression equation in this study can be formulated as follows:

$$KA = 1.109 + .460 I + .219 P + .499 EPA + e$$

The multiple linear regression coefficient on the Independence variable (I) is .460, therefore it can be concluded that the coefficient of the Independence variable (I) has a positive effect on Auditor Performance (KA). The multiple linear regression coefficient on the Professionalism variable (P) is .219, therefore it can be concluded that the

coefficient of the Professionalism variable (P) has a positive effect on Auditor Performance (KA). The multiple linear regression coefficient on the Auditor Professional Ethics (EPA) variable is .499, therefore it can be concluded that the coefficient of the Auditor Professional Ethics (EPA) variable has a positive effect on Auditor Performance (KA).

Data Quality Test

Validity testing is used to determine the accuracy of a questionnaire in conducting a measurement. In drawing conclusions, a value of (0.05) will be determined. The level of significance used is 5% or (0.05). If the significance value is greater than 0.05, the variable is said to be invalid, conversely, if the significance value is less than 0.05, it can be said to be valid or legitimate. The results of the validity of the instrument for the Independent variable (I) can be seen in the following table:

Table 3. Results of the Validity Test of the Independent Variable Instrument

Statement	Pearson Correlation	Sig	Information
I1	0.646	0.000	Valid
I2	0.719	0.000	Valid
I3	0.700	0.000	Valid
I4	0.613	0.000	Valid
I5	0.683	0.000	Valid
I6	0.646	0.000	Valid
I7	0.719	0.000	Valid
I8	0.700	0.000	Valid

Based on the table above, it shows that I1, I2, I3, I4, I5, I6, I7, and I8 on the Independence variable have an average sig value of 0.000 and the value of I4 has a sig value of 0.000. So it can be concluded that the results of the validity test of the Independence variable instrument (I) are declared valid or valid because the significant value is smaller than 0.05, so it can also be concluded that all statements used in this study are able to reveal something that is measured by the questionnaire. The following are the results of the instrument validity test of the Professionalism variable (P) which can be seen in the table:

Table 4. Results of the Validity Test of the Professionalism Variable Instrument

Statement	Pearson Correlation	Sig	Information
P1	0.810	0.000	Valid
P2	0.634	0.000	Valid
P3	0.811	0.000	Valid
P4	0.844	0.000	Valid
P5	0.705	0.000	Valid
P6	0.705	0.000	Valid
P7	0.626	0.000	Valid
P8	0.716	0.000	Valid
P9	0.545	0.000	Valid
P10	0.533	0.000	Valid

Based on the table above, it shows that P1, P2, P3, P4, P5, P6, P7, P8, P9, and P10 in the Professionalism (P) variable have an average sig value of 0.000, while P2 has a sig value of 0.000. So it can be that the results of the validity test of the Professionalism (P) variable instrument are declared valid because the significant value is smaller than 0.05, so it can also be concluded that all statements used in the study can reveal something that is measured by the questionnaire.

Based on the table above, it shows that EPA1, EPA2, EPA3, EPA4, EPA5, EPA6, EPA7, and EPA8 on the Auditor Professional Ethics variable have an average sig value of 0.000, in EPA2 it has a sig value of 0.000 and in EPA7 it has a sig value of 0.025. It can be concluded that the results of the validity test of the Auditor Professional Ethics (EPA) variable instrument are declared valid or valid because the significant value is smaller than 0.05. Therefore, it can also be concluded that all statements used in this study are able to reveal something that is measured using the questionnaire. The following are the results of the validity test of the Auditor Performance (KA) variable instrument which can be seen in the table:

Table 5. Results of the Validity Test of the Auditor Performance Variable Instrument

Statement	<i>Pearson Correlation</i>	Sig	Information
KA1	0.792	0.000	Valid
KA2	0.780	0.000	Valid
KA3	0.848	0.000	Valid
KA4	0.557	0.000	Valid
KA5	0.848	0.000	Valid
KA6	0.519	0.001	Valid

Based on the table above, it shows that KA1, KA2, KA3, KA4, KA5, and KA6 in the Auditor Performance (KA) variable have an average sig value of 0.000, and the value of KA6 has a sig value of 0.001. So it can be concluded that the results of the validity test of the Auditor Performance (KA) variable instrument are declared valid or valid because the significant value is smaller than 0.05. It can also be concluded that all statements used in this study are able to reveal something that is measured by the questionnaire.

Classical Assumption Test

The Normality Test is used to test whether in a regression model the confounding variables (residuals) have a normal distribution or not. To test whether data is normally distributed or not, it can be known by using a normal plot graph. The criteria for a normal probability plot graph of standardized regression include: If the data spreads around the diagonal line and follows the direction of the diagonal line, it can be interpreted that the regression model meets the normality assumption. If the data spreads away from the diagonal line and does not follow the diagonal direction, it can be concluded that the regression model does not meet the normality assumption. The following is a normal probability plot graph of standardized regression in the study in the following image:

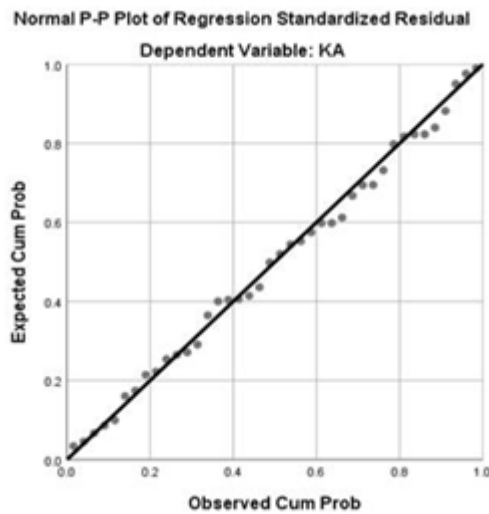


Figure 1. Normal Probability Plot of Regression Standardized Graph

Based on the image above, it shows that the data is spread around the diagonal line and follows the direction of the diagonal line. Therefore, it can be concluded that the regression model has met the assumption of normality, so the data in this study is normally distributed. In addition to using the normal graph of the Standardized Probability Plot of Regression, this study also uses the Kolmogorov Smirnov Non-Parametric Statistical Test. Decision making using the Kolmogorov Smirnov non-parametric statistical test, namely if the significant value is more than 0.05 then the data is normally distributed, and if the significant value is less than 0.05 then the data is declared to be abnormally distributed. The following are the results of the normality test with the Kolmogorov Smirnov non-parametric statistical test in this study in the following table:

Table 6. Results of Normality Test Using Kolmogorov Smirnov Non-Parametric Statistical Test

		Unstandardized Residual
N		40
Normal Parameters ^a	Mean	.0000000
	Standard Deviation	0.25969426
Most Extreme Differences	Absolute	.059
	Positive	.059
	Negative	-.046
Kolmogorov-Smirnov Z		.059
Asymp. Sig. (2-tailed)		.200

Based on the table above, the results of the normality test calculation using the Kolmogorov Smirnov non-parametric statistical test show that the Kolmogorov Smirnov Z value is .059 with a significance level of .200. This indicates that the regression model, the interfering variable (residual) has a normal distribution, because the significance level is greater than 0.05. The next classical assumption test is the multicollinearity test where this test can detect the presence or absence of multicollinearity symptoms in the

regression, which can be done by looking at the tolerance value and variance inflation factor. The regression model can be said to be good if there is no correlation between the independent variables or there are no symptoms of multicollinearity. If the tolerance value is greater than 0.10 and the value of the Variance Inflation Factor (VIF) is less than 10.00, it can be concluded that there is no correlation between the independent variables or there are no symptoms of multicollinearity in the regression model.

Based the results of the multicollinearity test calculation with a tolerance value on the Independence variable (I) of .331, the Professionalism variable (P) of .922, the Auditor Professional Ethics (EPA) variable of .339. In addition, the VIF value on the Independence variable (I) is 3.021, the Professionalism variable (P) is 1.085, and the Auditor Professional Ethics (EPA) variable is 2.950. So it can be concluded that all independent variables of this study have a tolerance value greater than 0.10 and the VIF value is less than 10.00. So it can be concluded that the regression model is stated to be good because there is no correlation between the independent variables or there are no symptoms of multicollinearity.

DISCUSSION

The first objective of this study was to determine the effect of independence on auditor performance. The test results showed an unstandardized B value of 0.460 with a significance value of 0.011, which is less than 0.05. This indicates that the hypothesis is accepted and independence has a positive and significant effect on auditor performance. Auditors must maintain an independent attitude, as it influences their ability to deliver objective and unbiased opinions. Independence refers to an auditor's impartial stance, free from personal interests or external influence, which is crucial for forming fair and reliable audit conclusions. The findings support the conclusion that the higher the level of independence an auditor possesses, the better their performance. Independence enhances professional integrity, builds user trust, and ensures that financial reporting evaluations are credible and free from bias.

The second objective was to examine whether professionalism influences auditor performance. The test results showed an unstandardized B value of 0.219 with a significance value of 0.042, which is also below 0.05. This indicates that professionalism has a significant and positive effect on auditor performance. An auditor who demonstrates professionalism carries out duties based on competence and adheres to professional ethics. Therefore, the greater the level of professionalism, the better the quality and performance of the auditor.

CONCLUSION

This study concludes that the adoption and implementation of international auditing standards-particularly the International Standards of Supreme Audit Institutions (ISSAIs)-has a significant and positive influence on the performance of government auditors in Indonesia. The findings reveal that auditors who consistently apply international standards demonstrate higher levels of accuracy, professionalism, and compliance with audit procedures.

Furthermore, the study highlights that institutional support, continuous professional training, and access to relevant auditing resources are key factors in maximizing the effectiveness of these standards. As a result, government auditing institutions such as BPK and BPKP are encouraged to strengthen their internal policies, provide ongoing education, and ensure that auditors are well-equipped to meet international expectations. Overall, aligning government audit practices with international standards not only improves auditor performance but also enhances public trust, promotes transparency, and contributes to good governance in Indonesia's public sector.

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