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Auditor Performance from the Perspective of Independence and Professional Ethics: Factors Affecting the Decline in Audit Quality

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Abstract:

This study aims to analyse auditor performance from the perspective of independence and professional ethics as determining factors in preventing reduced audit quality practices (RAQP). This study focuses on understanding how these two dimensions interact to influence professional behaviour and audit credibility. This study uses a Systematic Literature Review (SLR) approach with the Watase Uake method to identify and synthesise previous studies relevant to auditor performance, independence, ethics, and audit quality decline. Data were collected from Scopus-indexed journals (Q1–Q4) and other international sources between 2020 and 2025, resulting in 33 relevant articles selected through a structured screening process and thematic analysis. Findings indicate that auditor independence significantly influences performance quality by maintaining professional scepticism and objectivity, while professional ethics reinforce moral responsibility and integrity in decision-making. The main threats to audit quality stem from client pressure, time constraints, and role conflicts that trigger dysfunctional behaviours such as reducing audit quality practices (RAQP). Conversely, a strong ethical culture and effective organisational governance can minimise these risks. This study provides insights for audit firms, regulators, and educational institutions to strengthen ethical culture, develop resilience training, and implement strict independence policies to improve audit quality and public trust in the accounting profession. This research offers a comprehensive synthesis linking independence and professional ethics as two determinants of auditor performance and audit quality—areas that have often been explored separately in previous studies.

Keywords: *Auditor Performance, Independence, Professional Ethics, Decline in Audit Quality, Systematic Literature Review.*

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1. Introduction

Audit quality is a very important aspect in maintaining the credibility and reliability of financial reports as a basis for economic decision-making by various parties such as investors, creditors, regulators, and the wider community. Good audit quality is not

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only determined by compliance with technical standards, but also by the ethical values and integrity of the auditor. In a global context characterised by economic development, business complexity, and increasingly high demands for transparency, attention to auditor performance from the perspective of independence and professional ethics has become increasingly crucial because these two aspects are the main determinants in reducing audit quality (Khezri, 2021; Nguyen et al., 2022; Duong et al., 2021).

High-quality audits are expected to provide reasonable assurance regarding the fairness of financial statement presentation. However, in practice, auditors are often faced with various pressures, such as role stressors, time pressures, and client pressures, which can affect their professional performance and independence integrity Khoiriyah, (2023). These conditions have the potential to encourage auditors to engage in dysfunctional actions or reduced audit quality practices (RAQP), such as reducing audit procedures, using inadequate audit evidence, and neglecting substantive testing. Therefore, it is important to thoroughly examine the factors that influence auditor performance and how independence and professional ethics play a role in preventing a decline in audit quality.

Auditor professional ethics is a system of moral values that governs the behaviour of auditors in carrying out their responsibilities. Ethics serve as guidelines for auditors to uphold integrity, objectivity, and professionalism, especially when faced with conflicts of interest or external pressures. Research on (Huyen et al., 2023) in audit firms in Vietnam found that auditors with a high level of ethical awareness tend to produce higher quality audit reports that are free from client bias. This is in line with the findings of , which emphasise that the quality of the code of ethics in the auditing profession affects the level of public trust and the amount of audit fees, because highly ethical auditors are considered to have greater credibility and professional responsibility.

Apart from ethics, auditor independence is a fundamental element in conducting audits. Independence includes the auditor's ability to act objectively without being influenced by personal interests or pressure from clients (DeFond et al., 2024) . However, the economic relationship between auditors and clients often creates ethical dilemmas that threaten this independence. Research according to (Hale & Truelson, 2023) shows that ethical scandals in audit firms can have a negative impact on reputation, market confidence, and the firm's ability to attract new clients. These findings confirm that public perception of auditor independence and integrity is crucial to the legitimacy of the auditing profession in the eyes of the public.

Furthermore, research (Zhao & Li,2022) reveals that emotional and psychological factors, such as emotional intelligence and resilience, also influence dysfunctional audit behaviour. Auditors with high emotional intelligence are able to manage work pressure and maintain good audit quality standards, even when faced with time constraints and client demands. Meanwhile, Khoiriyah (2023) emphasises that time pressure and role stressors are the main triggers of RAQP among auditors, especially when not balanced with professional ethics and strong resilience.

The performance of auditors cannot be separated from the organisational environment and governance system of the audit firm. Research entitled " found that auditors' perceptions of *engagement quality* are influenced by stakeholder priorities and the ethical culture developed within the firm. If the organisation places more emphasis on client satisfaction than compliance with professional standards, auditors tend to compromise on audit quality. Thus, the ethical values instilled by the firm's leadership play an important role in shaping the professional behaviour of auditors in the field.

Contextual and macroeconomic factors cannot be ignored either. (Ionescu et al., 2023) highlights the relationship between audit quality, economic development, and education levels in a country. Countries with strong higher education systems and strict regulations on the accounting profession tend to have higher audit quality levels. This means that audit quality does not only depend on individual auditors, but also on the institutional infrastructure and socio-economic environment that supports professional practice.

Previous studies have shown that reductions in audit quality (RAQP) often occur due to conflicts between professional interests and organisational pressures. The study " highlights that dysfunctional audit behaviour can moderate the relationship between professional ethics and audit quality, meaning that even high ethics can lose their effectiveness if auditors work in an environment that does not support professional values. Therefore, good auditor performance requires a balance between ethics, independence, and conducive organisational support.

Furthermore, cases of ethical and audit violations reported by the Public Company Accounting Oversight Board (PCAOB) show that such violations have serious consequences for auditor reputation, public trust, and capital market credibility (Dharmasiri et al., 2023). This phenomenon underlines that violations of auditor integrity not only affect a single entity but also the stability of the financial system as a whole.

From these various descriptions, it is evident that auditor performance, viewed from the perspective of independence and professional ethics, plays a vital role in determining audit quality. However, there is still a research gap in explaining how the interaction of these two variables affects dysfunctional behaviour and practices that reduce audit quality. Most previous studies have examined the aspects of ethics and independence separately, while the relationship between the two in the context of time pressure, organisational culture, and dysfunctional audit behaviour has rarely been studied comprehensively.

Based on the above description, this study focuses on analysing auditor performance from the perspective of independence and professional ethics as determinants of audit quality reduction. This study is expected to contribute theoretically to enriching the literature on the determinants of auditor performance and audit quality, as well as contributing practically to audit firms, regulators, and educational institutions in strengthening the culture of ethics, professionalism, and auditor oversight mechanisms to prevent audit quality reduction practices in the future.

2. Theoretical Background

Auditor Performance
Auditor performance describes the ability of auditors to carry out their professional responsibilities in accordance with applicable auditing standards and professional ethics principles. According to (Smith et al., 2017) , auditor performance is reflected in the quality of the audit produced and the extent to which auditors are able to detect and report material misstatements in financial reports. This performance depends not only on technical ability, but also on the professional attitude, independence, and work ethics of auditors.

Bamber et al. (2023) explain that factors such as experience, training, time pressure, and quality control systems in public accounting firms greatly influence auditor performance. In addition, (Wiyantoro et al., 2023) emphasises that auditor performance can also be influenced by dysfunctional behaviour during audits, such as the desire to speed up work without performing adequate audit procedures (reduced audit quality behaviour). Therefore, auditor performance is a combination of technical ability, professional attitude, and accuracy in applying audit standards.

Independence (Auditor Independence)
Auditor independence is a fundamental principle that guarantees the objectivity and reliability of audit opinions. Tepalagul and Lin (2015) in their literature review emphasise that independence has two important dimensions, namely independence in fact and in appearance. Threats to independence can arise from economic pressure, social relationships, or auditor dependence on clients.

Research by Fearnley et al. (2005) shows that low perceptions of independence can reduce public confidence in audit results, while strict application of independence standards can strengthen the auditor's reputation. In the modern context, independence has become increasingly important due to the increasing complexity of business and the long-term relationship between auditors and clients. Therefore, maintaining independence is key to maintaining the credibility of the auditing profession.

Professional Ethics (Auditor Professional Ethics)
Professional ethics are the moral foundation for auditors in carrying out their duties. Based on the International Code of Ethics for Professional Accountants (IESBA, 2023), the main principles of professional ethics include integrity, objectivity, professional competence, confidentiality, and professional behaviour. Auditors who uphold professional ethics will be better able to resist client pressure and make decisions in accordance with professional standards.

Research by Duong et al. (2024) shows that the quality of code of ethics implementation has a positive relationship with audit transparency and audit fees, indicating an increase in the professional responsibility of auditors. (Zhao & Li, 2022) adds that professional ethics, along with emotional intelligence and teamwork, can reduce dysfunctional behaviour that leads to a decline in audit quality. Similar findings are also presented in (Lindermüller & Nitzl, 2024) , which confirms that an ethics-based organisational culture strengthens communication and improves audit effectiveness, especially in the public sector.

Audit Quality Reduction (AQRB)

Audit Quality Reduction Behaviour (AQRB) refers to actions taken by auditors to deliberately reduce audit procedures, such as signing off on work before it is completed (premature sign-off), not performing important audit steps, or adjusting audit results to suit the client's wishes. (Ma et al., 2024) states that this behaviour usually arises due to time pressure, workload, and role conflicts in the audit process.

Recent research by (Wiyantoro et al., 2023) in Indonesia shows that work pressure and weak professional ethics can increase the likelihood of reduced audit quality behaviour. Conversely, organisational support that emphasises integrity and ethics training can reduce this tendency. Thus, independence and professional ethics are important factors that play a direct role in preventing reduced audit quality and ensuring that auditor performance remains optimal.

3. Methodology

This study uses a qualitative approach with the Systematic Literature Review (SLR) method to identify, examine, and synthesise the results of previous studies related to auditor performance, independence, professional ethics, and audit quality decline. The SLR approach was chosen because it provides a comprehensive understanding of research developments on a particular topic in a systematic, focused, and accountable manner.

To ensure accuracy and consistency in the search process, this study used the Watase Uake method, which is a systematic approach to determining keywords and grouping literature based on its level of relevance to the research variables. The SLR process using Watase Uake in this study refers to general stages that include keyword search, literature identification, article screening, feasibility evaluation, and thematic analysis of relevant research results. Through this method, researchers can screen *recommended* and *not recommended* articles according to the predetermined research focus.

The data sources were obtained from various international scientific databases, namely Scopus in quartiles Q1, Q2, Q3 and Q4, with publication restrictions between 2020 and 2025 to ensure current relevance. This search process yielded 16 articles relevant to the research topic, then 17 additional relevant articles were taken from outside the application, for a total of 33 articles.

Data analysis was conducted using descriptive qualitative methods by grouping previous research results into relevant main themes, resulting in a conceptual synthesis of the factors that influence auditor performance from the perspective of independence and professional ethics on the decline in audit quality.

The figure below shows that there were 469 articles relevant to the research theme using the keywords: "*Auditor* Performance", *"Independent* Auditor", *"Professional* Ethics", and *"Reduced Audit Quality*". These articles were sourced from Scopus quartiles Q1 to Q4. Then, from a total of 469 articles, 146 articles were screened and found, of which only 68 articles met the criteria, namely Q1 to Q4. Of the 68 articles, they were then analysed and assessed to find the most relevant articles, and 16 suitable articles were found. A search outside the application found 17 suitable articles, bringing the total number of articles reviewed in this study to 33 articles.

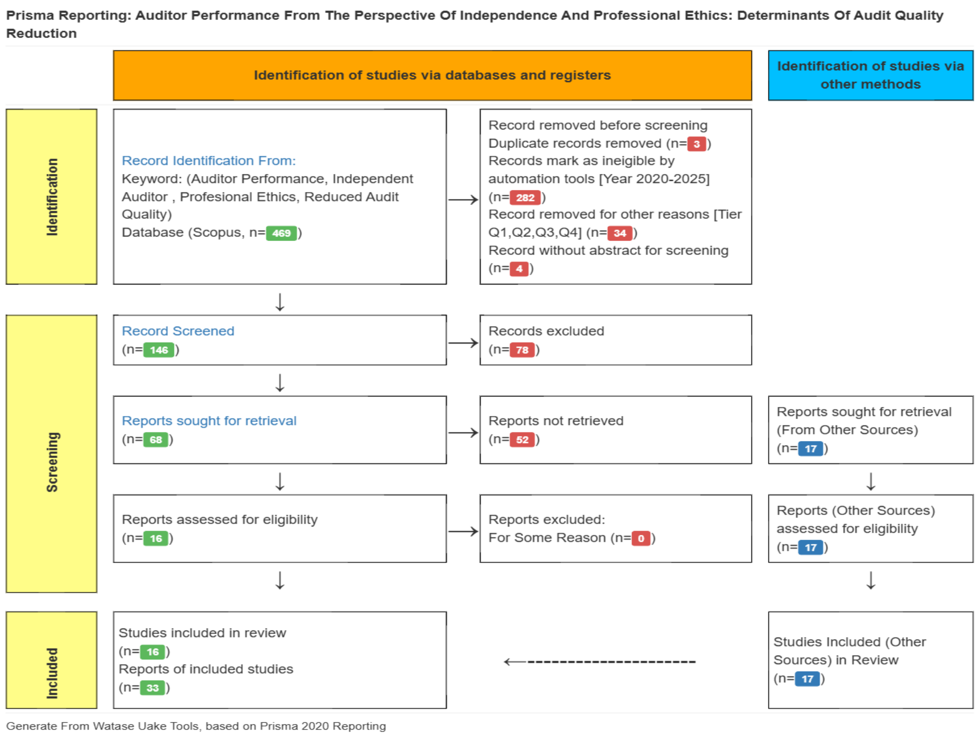

Figure 1. Watase Uake Output
Source: processed by the researcher (2025)

4. Empirical Findings/Results and Discussion

Table 1 shows research question (RQ) 1, which explains how auditor independence plays a role in improving auditor performance and preventing a decline in audit quality.

Table 1. Discussion of Research Question (RQ) 1

The Role of Auditor Independence
1) Client pressure and performance-based schemes can reduce auditor independence and affect objectivity in audit negotiations (Abhijit Das et al., 2024).

The Role of Auditor Independence
2) Auditors' social connections with members of the client's business community can reduce the level of independence and have a negative impact on audit quality (DeFond et al., 2024) .
3) Low auditor independence increases the likelihood of dysfunctional behaviour during the audit process, especially during crises such as pandemics (Wiyantoro et al., 2023) .
4) Strong independence plays an important role in maintaining the quality of financial reporting and improving the professional performance of auditors (Sawaya et al., 2025) .
5) Auditors with a high orientation towards client satisfaction tend to compromise management policies, thereby reducing independence (Ricci, 2022) .
6) The resignation of independent directors can influence auditors' perceptions and professional decisions regarding audit objectivity (Zhang & Li, 2024) .
7) Large audit firms (Big 4) have systems and cultures that are more supportive of auditor independence, which results in more consistent audit performance (Zeyun et al., 2025) .
8) Violations of independence often lead to a decline in the reputation of audit firms and disciplinary action from regulatory bodies (Dharmasiri et al., 2022) .
9) Ethical scandals in audit firms have negative implications for public trust and perceptions of auditor professionalism (Hale & Truelson, 2023) .
10) Independence is a key component in defining audit quality, as it plays a role in maintaining auditor scepticism and objectivity (Francis, 2024) .

The results of several studies show that auditor independence has a significant influence on improving performance and preventing a decline in audit quality. Independence is the main foundation for maintaining objectivity, professional scepticism, and the auditor's ability to provide opinions free from pressure from any party.

A number of studies (Defond et al., 2024) (Sawaya et al., 2025) confirm that auditors who are able to maintain professional distance from clients have better reporting quality and audit results. This independence is also related to increased professional scepticism, which is key to detecting errors or fraud in financial statements (Francis, 2024) .

However, the results of the study also show that there are challenges in maintaining independence. Pressure from clients, whether in the form of performance-based remuneration (Asemi et al., 2011) or economic pressure, can influence auditors' decisions before audit negotiations take place (Asemi et al., 2011) . Such pressure often causes auditors to adjust their assessments so as not to lose audit contracts, which ultimately has the potential to reduce audit quality.

Research by Wiyantoro et al. (2024) in the context of external auditors in Indonesia shows that when auditor independence is compromised, dysfunctional behaviours such as *underreporting of time* and *reduced audit quality behaviour* emerge. This condition has an impact on the decline in audit effectiveness and the professional image of the auditor themselves.

Additionally, social connections and closeness to clients are also important factors. A study by (DeFond et al., 2024) found that overly close social relationships can threaten auditor independence, as auditors tend to adjust audit results to maintain business relationships. Conversely, large audit firms (Big 4) are better able to maintain independence because they have strong internal control systems and a professional culture that emphasises integrity (Kim et al., 2022).

Furthermore, several other studies also highlight that violations of independence have implications for the firm's reputation and disciplinary actions from supervisory authorities such as the PCAOB (Dharmasiri et al., 2022) . This shows that independence is not only a technical aspect, but also concerns the sustainability of the reputation of the public accounting profession**.**

Thus, it can be concluded that auditor independence plays a crucial role in maintaining professional performance and preventing a decline in audit quality**.** Auditors who are able to uphold independence not only produce reliable audit reports but also strengthen public trust in the auditing profession as a whole.

Table 2 shows research question (RQ) 2, which explains how professional ethics play a role in strengthening auditor performance and minimising the tendency for a decline in audit quality.

Table 2. Discussion of Research Question (RQ) 2

The Role of Professional Ethics
1. Ethical violations and audit failures have been proven to directly impact audit quality and result in disciplinary sanctions from regulators (Dharmasiri et al., 2022)
2. Ethical scandals in audit firms can damage professional reputation and reduce client and public trust in auditors (Hale & Truelson, 2023) .
3. The application of strong ethical values increases public trust and strengthens the perception of auditor professionalism (Duong et al., 2024).
4. Professional codes of ethics serve as moral guidelines that suppress dysfunctional behaviour tendencies in auditing (Ricci, 2022) .
5. An organisational culture that upholds integrity and openness contributes to improved auditor team performance (Lindermüller & Nitzl, 2024) .
6. The emotional intelligence of the audit team plays a role in fostering trust, cooperation, and avoiding behaviour that reduces audit quality (Zhao & Li, 2022) .
7. Professional ethics and values help auditors maintain objectivity when facing client pressure or organisational interests (Wiyantoro et al., 2023) .
8. The ethical quality and social responsibility of audit firms are positively related to the level of professional scepticism of auditors ((Rautiainen et al., 2024) .

The Role of Professional Ethics
9. Auditors who uphold moral values and integrity are better able to maintain high performance even when faced with time pressure or conflicts of interest (Zhang & Li, 2024) .
10. Professional ethics are a fundamental element in ensuring the sustainability of audit quality and maintaining the credibility of auditors in the public eye (Francis, 2024) .

Professional ethics is the main pillar that maintains the integrity and moral responsibility of auditors in carrying out their professional duties. The results of analyses from various studies show that professional ethics has a significant contribution in improving auditor performance, strengthening professional behaviour, and reducing the potential for a decline in audit quality**.**

Research by (Dharmasiri et al., 2022) confirms that ethical and audit violations have a direct impact on the decline in audit quality and often result in sanctions from regulators. This shows that the success of auditors is not only measured by technical aspects, but also by the extent to which they uphold professional ethical principles.

In line with this, Hale & Truelson (2024) reveal that ethical scandals in audit firms can erode the organisation's reputation and undermine public trust in auditors. This trust is an important component in maintaining sustainable professional relationships with clients and other stakeholders.

Additionally, research by Duong et al. (2024) found that the quality of the code of ethics implemented in audit firms has a positive effect on the level of auditor professionalism. Auditors who understand and apply ethical values tend to perform better, as they work based on honesty, responsibility, and fairness.

Another finding from (Zhao & Li, 2022) highlights that emotional intelligence and ethical values within the audit team can increase trust and collaboration among members, which indirectly reduces dysfunctional behaviours such as *reduced audit quality behaviour*. Similarly, (Lindermüller & Nitzl, 2024) emphasises the importance of an integrity-based organisational culture and open communication in improving the performance of public sector auditors.

In the context of work pressure and conflicts of interest, (Wiyantoro et al., 2023) found that auditors with strong ethical principles are able to maintain objectivity even when faced with pressure from clients. This confirms that professional ethics serve as an internal mechanism that helps auditors act in accordance with moral and professional standards.

In addition to strengthening individual performance**,** professional ethics also play a role in building an organisational culture that supports high-quality auditing. Ethical values such as social responsibility, honesty, and transparency shape the positive image of the public accounting profession in the eyes of the public (Francis, 2024) . Thus, auditors not only perform a supervisory function but also become guardians of public trust in financial information.

Overall, it can be concluded that professional ethics play a strategic role in strengthening auditor performance and minimising the tendency to reduce audit quality**.** The application of ethical values not only protects auditors from dysfunctional behaviour but also ensures that the audit process is conducted responsibly, objectively, and transparently.

5. Conclusions

Based on the results of studies conducted from various previous research sources, it can be concluded that independence and professional ethics play an important role in improving auditor performance and preventing a decline in audit quality. Auditors who maintain their independence are able to be objective and professional at every stage of the examination, so that the audit results produced are more reliable and reflect the actual conditions.

Meanwhile, professional ethics serve as moral guidelines that strengthen the integrity and responsibility of auditors in facing external pressures and professional dilemmas. Auditors with high ethical awareness tend to reject dysfunctional practices that can reduce audit quality.

Overall, the results of this study indicate that improvements in auditor performance are determined not only by technical abilities, but also by a commitment to ethical values and professional independence. It is hoped that these findings can provide input for auditors, educational institutions, and professional organisations in strengthening a culture of ethics and maintaining public trust in audit results.

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