

# The Effect Of Objectivity, Independence and Professional Ethics on Audit Quality

*Objectivity,  
Independence, Ethics  
and Audit Quality*

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## ABSTRACT

The purpose of this study is to examine and analyze the impact of objectivity, independence, and professional ethics on audit quality. The data utilized in this research is primary data. The study's population consists of 63 auditors from Bekasi. Data was collected through questionnaires and interviews, and analyzed using the SPSS24 application. The independent variables in this study are objectivity, independence, and professional ethics, while the dependent variable is audit quality. The findings indicate that objectivity has a significant positive effect on audit quality. This suggests that a higher level of objectivity in auditors leads to an improvement in the quality of audits produced. Similarly, independence also has a significant positive effect on audit quality, meaning that the greater the auditor's independence, the higher the quality of the audit. Additionally, professional ethics has a significant positive impact on audit quality, indicating that a higher level of professional ethics in auditors contributes to better audit quality.

**Keywords:** *Professional Ethics, Independence, Objectivity, Audit*

## INTRODUCTION

Request will service professional accountant the increasing public increase push profession accountant For Keep going increase quality its performance , so that it can produce maximum audit report and can relied on by the parties in need (Luckman Ibrahim, 2022). In order to be able to Work in a way professional in conduct audits and compile report finance , accountants public must own adequate competence in his field as well as understand the values contained in profession this , accompanied by with understanding to ethics profession that will produce quality audit products (Ibrahim et al., 2024) .

Audit quality is very important Because can increase credibility information and quality report finance , which in turn help users information For get useful data (Abbas et al., 2021) (Habib & Muhammadi, 2018). One of chance big For increase audit quality is through learning sustainable that can strengthen auditor skills , because draft This emphasize importance adaptation and learning from existing changes . Good audit quality can be achieved if the auditor applies the right audit standards, is independent, complies with the law, and complies with the professional code of ethics (Kalbuana et al., n.d.). Public Accountant Professional Standards (SPAP) are guidelines that regulate

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public accountant audit standards, including assignments and independent mental attitudes.

However, in Indonesia, violations committed by KAP auditors are still common, both related to professionalism (objectivity, independence) and professional ethics, which have an impact on companies that use these audit services. Cases like this cause a crisis of public trust in the function of public accountants, even though the main task of public accountants is to provide accurate information for decision makers regarding important and fundamental economic events (Ladewi, n.d.; Zulkarnain et al., n.d.). The lack of trust in this profession has an impact on the decline in public appreciation for public accountants.

One example is the case of financial and managerial in a public company that was not detected by public accountants, which caused the company to be fined by Bapepam (Astrina et al., n.d.; Stie Ypup Makassar, n.d.). In addition, there was also a case in PT Sumalindo Jaya Lestari, where the auditor was not independent in auditing the company's stock listing (Abbas et al., 2021). Another obstacle that often arises is the sense of family and togetherness that affects the auditor's objectivity. These cases highlight the importance of factors that affect audit quality to prevent errors.

In relation to this topic, many previous studies have examined auditor experience. For example, research by (Saad, 2021) shows that auditor independence has a significant effect on audit quality. On the other hand, research (Fauzi & Soedaryono, 2024) (Wayan Rustiarini & Komang, n.d.) shows that independence does not affect audit quality. Research by (Kevin Hasibuan & Agus Bagus Budi, 2024; Saad, 2021; Victory & Pangaribuan, 2022) examines the factors that influence audit quality from auditor perceptions of competence, expertise, independence, and application of professional skills. The results of this study indicate that education, experience, training, skepticism, and sufficient confidence have a positive effect on audit quality.

Based on previous studies that emphasize more on the variables of competence, work experience, and independence, this study intends to add new variables, namely professional ethics and auditor objectivity, and analyze their influence on the quality of audits conducted by auditors at Public Accounting Firms (KAP). Therefore, the author is interested in conducting research on "The Influence of Objectivity, Independence, and Professional Ethics on Audit Quality at KAP in Bekasi."

## **LITERATURE REVIEW**

### **Audit Quality**

Audit quality can be explained as the level of likelihood that the auditor will be successful in detecting material errors, mistakes, or omissions in the client's financial statements (Samukri et al., 2022). The concept of audit quality has been described in various ways by various researchers. Some definitions of audit quality according to Abbas et al. (2018) include: The likelihood that the auditor can correctly find material errors, omissions, or errors in the financial statements that are important. The likelihood that the auditor will not give opinion reasonable without exceptions to the report containing material error . Accuracy in presentation information by the auditor. Measuring to what extent the audit is capable reduce noise and bias as well increase accuracy in accounting data .

### **Objectivity**

Objectivity is quality that provides value on auditor services and differentiate profession accountant from profession others . This principle requires auditors to be impartial, honest, and free from conflicts of interest (Samukri et al., 2022). According to Darwis, et al. (2022), auditors must avoid conflicts of interest and not allow material errors to influence their judgment. By maintaining integrity and objectivity, auditors will act fairly, honestly, and not be influenced by pressure or personal interests.

### **Independence**

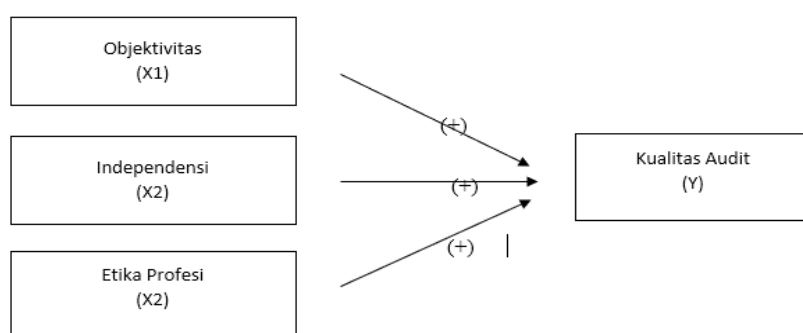
Independence means that public accountants are not easily influenced and do not side with anyone's interests. Public accountants must be honest with management, company

owners, creditors, and other parties who entrust their work (Samukti et al., 2022). An independent attitude reflects freedom from external influences, without control from other parties. Independence also shows the auditor's honesty in considering facts and providing opinions objectively without taking sides (Darwis et al., 2022).

### Professional Ethics

Ethics can be defined as moral principles or values that govern behavior. Auditor ethics relate to judgments about what is right and wrong, as well as moral rights and obligations. Public accountants as professionals have a responsibility to the public, clients, and colleagues, and must maintain honorable behavior even if it requires self-sacrifice (Abbas, et al, 2018). To improve auditor performance, they must always adhere to ethical standards of behavior (Meriyati & Yuliati, 2023). Every profession that provides services to the public requires a code of ethics, which regulates professional behavior (Novita Wulandari et al., 2018). Without ethics, the accounting profession would not exist, because accountants play a role in providing information for business decision making.

Figure 1. Framework think



Source : researcher data

### Hypothesis Study

**Influence Objectivity To Audit Quality.** Research conducted (Anggiani & Yasa, 2023) state objectivity influential in make assessment and taking A decision . Then study (Fakhri Ahmadi et al., 2022) mentioning the auditor who has objectivity namely an auditor who can do balanced assessment on all relevant and irrelevant conditions influenced by his interests Alone or the interests of others in make his decision . (Rahman & Yudowati, 2020), stated the more tall auditor objectivity , then the more Good quality audit . Relationship finance with client can influence objectivity and can result in party third conclude that auditor objectivity is not can maintained . With the existence of financial interests, an auditor is clearly interested in the audit report that is published ( D. Abbas et al., 2022). The general standard in Auditing Standards states that the principle of objectivity requires that the auditor conduct the audit honestly and not compromise quality. In other words, the more tall level auditor objectivity then the more Good quality results the examination . Based on explanation above , then the hypothesis proposed is : H1 : Auditor objectivity has an impact positive to audit quality .

**Influence Independence To Audit Quality.** The Public Accountant Professional Standards (IAI, 2001) emphasize how essential it is for the public interest to be protected by the independence and honesty of an auditor in their profession. The results of the study (Rahman & Yudowati, 2020) indicate that auditors who only understand *good governance* but do not uphold their independence in carrying out the audit will not affect their performance. Masita, et al (2023) found that independence has a significant effect on audit quality. Auditors must be able to collect all the information needed in making audit decisions where this must be supported by an independent attitude (Sukriah et al., 2009). All auditors must be independent of clients when carrying out their duties. In addition, auditors must make decisions that are consistent with the public interest in conducting audits. In carrying out their professional responsibilities, auditors may face pressure and/or conflict from the object being audited, various levels of office, and other parties that can affect the auditor's independence. In dealing with such pressure or conflict,

auditors must be professional, based on facts, and impartial. Auditors must be honest and open to the audited entity and users of the audit report. Therefore, independence is needed so that the auditor can express opinions, conclusions, considerations or recommendations from the results of the examination carried out without siding with any party. Based on the explanation, the hypothesis that is built is: H2: Auditor independence has a positive effect on audit quality.

**The Influence of Professional Ethics on Audit Quality.** Auditor ethics is the science of assessing good and bad things, about moral rights and obligations (morals). Professionalism in professional ethics implies pride, commitment to quality, dedication to the interests of clients and a sincere desire to help clients with problems so that the profession can be trusted by the community (Purba, 2009). According to Don W. Finn et. Al., (1988) in Anitaria (2011) identifying the most difficult ethical problems is the client's request to change financial statements, professional problems, and committing fraud. Nugrahiningsih (2005) stated that the ability to identify ethical and unethical behavior is very useful for all professions including auditors. In order to improve auditor performance, auditors are required to always maintain ethical standards of behavior. The obligation to maintain ethical standards of behavior is related to the demands of society on the role of the accounting profession, especially on the performance of public accountants. Society as users of professional services needs professional accountants. Therefore, auditor ethics are needed that are in accordance with the principles of professional ethics and codes of ethics to support auditor performance. If an auditor has bad ethics, then this will damage public trust in the audit profession. Based on the explanation above, the hypothesis that is built is: H3: Auditor ethics have a positive effect on audit quality.

## METHOD

### Measurement of Variables

The measurement scale used by researchers to state the respondents' responses to each question given is by using a Likert scale. The Likert scale is a tool for measuring (collecting data by "measuring - weighing") where each item or question item contains a graded choice, in this study a scale of 1-5 is given. The lowest scale is 1 which means strongly disagree and the highest is 5 which means strongly agree.

### Multiple Linear Regression Test

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Where: Y : Audit Quality  
b : Coefficient direction regression  
X 2 : Auditor Independence  
e : error

a : Constants  
X 1 : Auditor Objectivity  
X 3 : Auditor Ethics

### Hypothesis Testing

$$t = \frac{r \sqrt{n-2}}{\sqrt{1-r^2}}$$

Information :

t = Correlation Coefficient Test

r = Product moment correlation coefficient

n = number of samples

Price  $t_{count}$  the furthermore compared to with price  $t_{table}$ . With  $\alpha = 5\%$  and  $(dk) = n-2$ .

Then the hypothesis must meet the following requirements:

- $H_0 : \mu \neq 0$  : There is no positive relationship between product quality and price with purchasing decisions.
- $H_a : \mu = 0$  : There is a positive relationship between product quality and price and purchasing decisions.

The conditions :

- If  $t_{count} > t_{table}$  then  $H_0$  is rejected and  $H_a$  is accepted.

- If  $t_{count} < t_{table}$  then  $H_a$  is accepted and  $H_o$  is rejected.

## RESULTS AND DISCUSSION

### Reliability Test

From the result of reliability test, the reliability value of the auditor objectivity variable is 0.812, this value has a high level of reliability because  $r$  is 0.70 - 0.90 so that the auditor's objectivity has met the reliable criteria. The reliability value of the auditor independence variable is 0.838, this value has a high level of reliability because  $r$  is between 0.70 - 0.90 so that auditor independence has met the reliable criteria. The reliability value of the auditor independence variable is 0.828, this value has a high level of reliability because  $r$  is between 0.70 - 0.90 so that the auditor's professional ethics has met the reliable criteria. The reliability value of the audit quality variable is 0.812, this value has a high level of reliability because  $r$  is between 0.70 - 0.90 so that the audit quality ethics have met the reliable criteria.

### Normality Test (Kolmogrov-Smirnov)

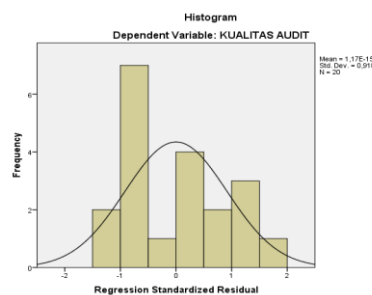
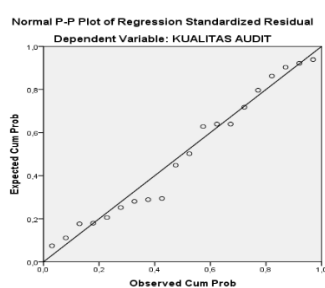
The normality test is to determine whether the standardized residuals studied are normally distributed or not. In this study, the variables used are the variables of Objectivity (X1), Independence (X2), Professional Ethics (X3) and Audit Quality (Y).

Table 5. Normality Test (Unstandardized Residual)

|                                  |                | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N                                |                | 20                      |
| Normal Parameters <sup>a,b</sup> | Mean           | ,0000000                |
|                                  | Std. Deviation | 5.08270971              |
| Most Extreme Differences         | Absolute       | ,172                    |
|                                  | Positive       | ,172                    |
|                                  | Negative       | -,089                   |
| Test Statistics                  |                | ,172                    |
| Asymp. Sig. (2-tailed)           |                | ,134 <sup>c</sup>       |

Source: SPSS24 Output Results

Based on the output of the Unstandardized Residual table above, it is known that the significant value is  $0.134 > 0.05$  so it can also be concluded that the data we tested is normally distributed.



Source: processed data

Figure 2. Normal PP Plot Graph

Figure 3. Histogram

### Multicollinearity Test

Based on table 6 the results of the multicollinearity test above, it can be seen that the tolerance value of the independent variables, namely auditor objectivity, is 0.993, auditor independence and auditor professional ethics are 0.792. The three independent variables show a value of more than 0.10. And the VIF value of the three independent variables, namely the auditor objectivity variable, auditor independence and auditor professional ethics, shows a value of no more than 10. Therefore, it can be concluded that there is no multicollinearity between the independent variables in the regression model .

Table 6. Multicollinearity Test

| Coefficients <sup>a</sup> |                     |                             |            |                           |       |      |                         |       |
|---------------------------|---------------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| Model                     |                     | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. | Collinearity Statistics |       |
|                           |                     | B                           | Std. Error | Beta                      |       |      | Tolerance               | VIF   |
| 1                         | (Constant)          | 61,209                      | 17,728     |                           | 3,453 | ,003 |                         |       |
|                           | OBJECTIVITY         | ,313                        | ,302       | ,237                      | 1,035 | ,316 | ,993                    | 1,008 |
|                           | INDEPENDENCE        | -,243                       | ,318       | -,197                     | -,765 | ,455 | ,792                    | 1,262 |
|                           | PROFESSIONAL ETHICS | -,254                       | ,308       | -,212                     | -,825 | ,422 | ,792                    | 1,263 |

Source: SPSS24 data output

### Multiple Linear Regression Test Results

Table 7. Multiple Linear Regression Test Results

| Model |                     | Unstandardized Coefficients |            | Standardized Coefficients |
|-------|---------------------|-----------------------------|------------|---------------------------|
|       |                     | B                           | Std. Error | Beta                      |
| 1     | (Constant)          | ,218                        | 17,728     |                           |
|       | OBJECTIVITY         | ,332                        | ,302       | ,237                      |
|       | INDEPENDENCE        | ,352                        | ,318       | ,397                      |
|       | PROFESSIONAL ETHICS | ,345                        | ,308       | ,312                      |

a. Dependent Variable: AUDIT QUALITY

Source : Processed data with SPSS 24

The regression model formed based on results study is :

$$Y = \alpha + b_1X_1 + b_2X_2 + b_3X_3 = 0.218 + 0.332 + 0.352 + 0.345$$

From the regression model the can explained :

1.  $\alpha$  = a constant of 0.218, meaning that if the independent variables, namely the auditor objectivity variable, the auditor independence variable, and the auditor professional ethics variable are considered constant (with a value of 0), then the dependent variable, namely the audit quality variable, will increase by 0.218 units.
2. The auditor objectivity variable shows a regression coefficient value of 0.332, meaning that if the auditor objectivity variable increases by 1 unit, while other variables are considered constant, then the dependent variable, namely the audit quality variable, will increase by 0.332.
3. The auditor independence variable shows a regression coefficient value of 0.352, meaning that if the auditor independence variable increases by 1 unit, while other variables are considered constant, then the dependent variable, namely the audit quality variable, will increase by 0.352.
4. The auditor's professional ethics variable shows a regression coefficient value of 0.345, meaning that if the auditor's professional ethics variable increases by 1 unit, while other variables are considered constant, then the dependent variable, namely the audit quality variable, will increase by 0.345.

### Hypothesis Test Results

Table 8. T -Test Results

| Model |                  | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|------------------|-----------------------------|------------|---------------------------|-------|------|
|       |                  | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant)       | 61,209                      | 17,728     |                           | 3,453 | ,003 |
|       | OBJECTIVITY      | ,313                        | ,302       | ,237                      | 3,026 | ,015 |
|       | INDEPENDENCE     | ,243                        | ,318       | ,197                      | 3,784 | ,038 |
|       | PROFESSI. ETHICS | ,254                        | ,308       | ,212                      | 3,816 | ,031 |

a. Dependent Variable: AUDIT QUALITY

Source : Processed data with SPSS 24

Based on table 8, results testing in a way partial is as following :

- Based on the results of the t-test (partial) on the regression model, the significance value of the auditor objectivity variable is  $0.016 < 0.05$  (the real level of research significance). In addition, it can also be seen from the results of the comparison between t count and t table which shows the t count value of 3.035, while t table is 2.921. From these results it can be seen that  $t \text{ count} > t \text{ table}$ , namely  $3.035 > 2.921$ , so it can be concluded that

H1 is accepted, meaning that partially the auditor objectivity variable has a significant effect on the audit quality variable.

- Based on the results of the t-test (partial) on the regression model, the significance value of the auditor independence variable is  $0.038 < 0.05$  (the real level of significance of the study). In addition, it can also be seen from the results of the comparison between t count and t table which shows the t count value of 3.784, while t table is 2.921. From these results it can be seen that  $t \text{ count} > t \text{ table}$ , namely  $3.784 > 2.921$ , so it can be concluded that H2 is accepted, meaning that partially the auditor independence variable has a significant effect on the audit quality variable.
- Based on the results of the t-test (partial) on the regression model, the significance value of the auditor's professional ethics variable is  $0.031 < 0.05$  (the real level of research significance). In addition, it can also be seen from the results of the comparison between t count and t table which shows a t count value of 3.814, while t table is 2.921. From these results it can be seen that  $t \text{ count} > t \text{ table}$ , namely  $3.814 > 2.921$ , so it can be concluded that H3 is accepted, meaning that partially the auditor's professional ethics variable has a significant effect on the audit quality variable.

Table 9 F Test Results

| Model |            | Sum of Squares | df | Mean Square | F     | Sig.              |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1     | Regression | 95,955         | 3  | 31,985      | 3,422 | ,031 <sup>b</sup> |
|       | Residual   | 490,845        | 16 | 30,678      |       |                   |
|       | Total      | 586,800        | 19 |             |       |                   |

Source: author's data

Based on results testing hypothesis (F test) in table 4.25 above, obtained mark significance of regression model in a way simultaneous of 0.041, the value This more small from the significance level of 0.05 (5%), namely  $0.041 < 0.05$ . In addition can also seen from results comparison between F count and F table which show mark Fcount as big as 3,422 whereas Ftable of 3.20. From the results the seen that  $F \text{ count} > F \text{ table}$  that is  $3,422 > 3,20$ , then can concluded that in a way Simultaneously H3 is accepted, meaning in a way together or in a way simultaneous variable independent that is variable auditor objectivity, variable auditor independence and auditor professional ethics variables in a way significant influential to variable dependent that is variable audit quality

To determine the percentage influence of the independent variable (service quality) on the dependent variable (customer satisfaction). This shows how big the percentage of variation in the dependent coefficient is, which can be seen in the following table:

Table 15. Analysis Test Results Determination ( $R^2$ )

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | ,404 <sup>a</sup> | ,174     | ,007              | 5,539                      |

Source: author's data

Based on table 15 model summary, the R Square value obtained is:

$$Kd = r^2 \times 100\% = 0.174 \times 100\% = 17.4\%$$

This shows that the percentage of influence of independent variables (objectivity, independence and professional ethics) on the dependent variable (audit quality) is 16.4%. While the remaining 83.6% is influenced by other variables not included in this research model.

### The Influence of Objectivity on Audit Quality

Based on the results of the t-test (partial), it is concluded that H1 is accepted, meaning that partially the auditor's objectivity variable has a significant effect on the audit quality variable. Objectivity is a basic principle that auditors must have, which allows them to avoid external influences or personal interests in assessing financial statements, so that the evaluation carried out is more accurate and free from bias. By maintaining objectivity, auditors can provide independent, honest, and transparent opinions, which will improve the quality of the audit report and identify errors that may have been missed. Objectivity also helps auditors avoid influences from outside parties, such as management pressure or personal interests, which can lead to incorrect judgments. This shows that objective auditors will produce more accurate, credible, and reliable audits, improving the integrity

and quality of financial statements. Previous research also supports this finding, showing that auditor objectivity has a significant effect on the quality of the audit provided. This finding is in line with research (Zulkarnain et al., n.d.), (Fauzi & Soedaryono, 2024) which shows that objectivity has an effect on audit quality. By maintaining integrity and objectivity, auditors will act honestly, fairly, and impartially, resulting in good audit quality. However, the results of the study from (Ramadhan & Abubakar Arif, 2023) showed that objectivity had no effect on audit quality.

#### **The Influence of Independence on Audit Quality**

Partially, auditor independence has a significant effect on audit quality because independence maintains the integrity and objectivity of the auditor. An independent auditor can provide an assessment that is free from external influences or personal interests, so that the audit results are more accurate and reliable. Conversely, if the auditor is not independent, the audit quality can be affected by bias or certain interests. With independence, auditors can report errors or violations without fear of being influenced by other parties, which in turn improves audit quality. The results of this study differ from previous research. (Saad, 2021) (Fauzi & Soedaryono, 2024), which shows that auditor independence has no effect on audit quality. However, the results of this study are supported by previous studies, such as those conducted by (Nautani, 2024) which shows that auditor independence affects audit quality. The results of this study are also in line with the theory that states that independence is an attitude expected from public accountants, where they must be free from personal interests in carrying out their duties, because this is in line with the principles of integrity and objectivity.

#### **The Influence of Professional Ethics on Audit Quality**

Partially, the auditor's professional ethics have a significant effect on audit quality because professional ethics provide guidelines for auditors in carrying out their duties with integrity, honesty, and responsibility. Auditors who uphold professional ethics tend to maintain high standards of behavior, avoid conflicts of interest, and act fairly, which ultimately improves audit quality. Complying with the code of professional ethics makes auditors more careful in examining financial statements and reporting findings honestly, increasing the credibility and reliability of the audit. Conversely, non-compliance with professional ethics can reduce audit quality due to unethical behavior. This study found empirical evidence that professional ethics have a significant positive effect on auditor performance. The higher the level of auditor compliance with their professional ethics, the better the performance shown. Professional ethics serve as a guideline in the implementation of audit tasks by auditors. This finding is in line with research (Kevin Hasibuan & Agus Bagus Budi, 2024) (Suhariadi & Arif, 2022) which shows that professional ethics have a positive effect on audit quality. Ethics also serve as a guideline for auditors in carrying out professional duties in accordance with auditing standards to improve work efficiency and effectiveness. The code of professional ethics issued by the Indonesian Institute of Accountants is expected to help auditors achieve the expected audit quality. From the results study this, can concluded that ethics profession is very important as guide for auditors to produce optimal performance .

#### **The Influence of Professional Ethics , Objectivity and Independence In general Simultan To Audit Quality**

Objectivity , independence and ethics the auditor profession has role important in ensure high audit quality . Objectivity allows the auditor to make honest and accurate assessment without influenced by interests personal or external , which increases reliability audit report . Independence ensures that auditors can work free from pressure and influence from outside parties, so that the resulting audit report is more objective and credible. Meanwhile, professional ethics serve as a moral guideline that maintains the integrity of auditors, ensuring that they act with transparency and responsibility, which ultimately improves the quality and credibility of audit results. When conducting an audit, auditors must be free from conflicts of interest and must not allow material errors to influence their judgment or divert attention to other parties. By maintaining integrity and objectivity, auditors will act honestly, fairly, and not be influenced by pressure or personal

interests. This in line with study (Kevin Hasibuan & Agus Bagus Budi, 2024; Saad, 2021; Sonia, 2023).; Nurfaidah, 2022)

## CONCLUSION

Based on the results of data analysis and previous discussions, it can be concluded as follows: objectivity has a significant positive effect on the quality of auditor audits at KAP in Bekasi. This means that the higher the level of auditor objectivity, the better the quality of the audit produced by the auditor. High auditor objectivity will ensure that the audit is carried out fairly, without being influenced by personal interests or pressure from any party, which in turn increases the accuracy and reliability of the audit report. Independence also has a significant positive effect on the quality of auditor audits at KAP in Bekasi. The higher the level of auditor independence, the better the quality of the audit that can be produced. Auditor independence allows them to conduct audits objectively, without bias or conflict of interest, which is very important in maintaining the integrity and credibility of financial statements.

In addition, professional ethics have a significant positive effect on the audit quality of auditors at KAP in Bekasi. This means that the higher the level of professional ethics of auditors, the better the quality of the audit produced. High professional ethics will encourage auditors to always carry out their duties with integrity and professionalism, which contributes to more accurate and reliable audit results. Overall, these three factors—objectivity, independence, and professional ethics—have a very important role in determining the quality of audits conducted by auditors at KAP Bekasi

Based on the conclusions of the study above, the suggestion that can be given to further researchers is to replicate this study by increasing the number of samples and expanding the research area to other regions or even involving Public Accounting Firms throughout Indonesia. Thus, the results of this study can be more generalized and provide a more representative picture of the influence of objectivity, independence, and professional ethics on audit quality in various regions.

For Public Accounting Firms (KAP) in the Bekasi City area, it is recommended to focus more on improving the objectivity, independence, and professional ethics of each auditor. These three factors have been proven to significantly improve the quality of the audit produced. Improving these three aspects will not only have a positive impact on audit quality, but will also affect the performance of individual auditors, which ultimately contributes to the overall performance of the KAP. By improving audit quality, KAP is expected to strengthen their reputation and provide better services to clients, which will have a positive impact on the sustainability and growth of the organization in the future.

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