

## Auditor Independence through the Lens of Islamic Values: A Phenomenological Approach

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**Abstract:** Independence serves as a fundamental ethical pillar of the auditing profession, ensuring the credibility of financial statements and maintaining public trust. However, in practice, auditors frequently encounter professional, structural, and emotional pressures that challenge their commitment. This study aims to interpret the meaning of auditor independence, both internal and external, through the lens of Islamic values. Employing a transcendental phenomenological approach within an interpretive paradigm, data were obtained through in-depth interviews with four auditors representing various institutions, including two Public Accounting Firms, the Audit Board of Indonesia, and internal audit units within higher education institutions. The findings indicate that independence is perceived not merely as compliance with technical standards but as a form of self-restraint, trustworthiness, and spiritual awareness. Islamic values such as honesty, steadfastness, and accountability before God serve as moral safeguards against temptation and conflicts of interest. The study underscores that the meaning of independence is multidimensional, which are ethical, spiritual, and contextual, and highlights the need for a holistic approach to reinforcing professional ethics in auditing. These insights provide important implications for developing value-based auditor education curricula and institutional policies aimed at fostering sustainable professional integrity.

**Keywords:** Auditor Independence; Islamic Values; Professional Ethics, Professional Integrity; Transcendental phenomenology.

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### INTRODUCTION

Independence serves as the fundamental pillar for maintaining the integrity of the auditing profession and the credibility of financial statements. As public servants, auditors are expected to consistently uphold professional independence in every engagement. However, in practice, this principle frequently encounters a crisis of meaning amid complex professional, structural, and emotional pressures. Both internal and external auditors are often confronted with dilemmas between compliance to technical standards and fulfilling their moral responsibility to the public. This crisis of meaning in auditor independence has emerged as a critical concern, as the absence of genuine independence undermines the substantive value, objectivity, and reliability of audit reports (Sawaya et al., 2025; Evinita & Kambey, 2021). Audit quality, reflected in the auditor's ability to detect and disclose material misstatements, is significantly influenced by the extent to which auditors maintain their independence throughout the audit process (Saqlain et al., 2025).

The challenge of upholding the principle of independence arises in two primary contexts: external auditors and internal auditing. For external auditors, the operational sustainability of

Public Accounting Firms (KAP) often relies on audit fees from clients, creating potential economic dependence as well as conflicts of interest (Nasir et al., 2021; Yahaya & Onyabe, 2022; Anwar, 2024). Hwang et al. (2022) emphasize that auditors tend to compromise their independence and issue favorable audit opinions due to economic bonds with clients. This phenomenon highlights the classic dilemma between professional integrity and business continuity, where auditors risk losing objectivity in order to maintain client relationships.

Meanwhile, for internal auditors, the challenge primarily arising from structural pressures within organizations, including interpersonal relationships, institutional loyalty, and managerial expectations that may influence their professional judgment and reporting autonomy (Novatiani, 2011). Hence, threats to auditor independence emerge not only from external economic influence but also from internal ethical and psychological dilemmas that auditors personally encounter.

Within the regulatory framework, the preservation of auditor independence has been stringently enforced through a series of formal policies. The Decree of the Minister of Finance of the Republic of Indonesia No. 359/KMK.06/2003 explicitly stipulates that mandatory auditor rotation remains applicable even in cases where a Public Accounting Firm (KAP) change its name or alters its audit partner composition. To reinforce this provision, the government introduced further regulation through the Minister of Finance Regulation No. 17/PMK.01/2008, which restricts audit engagement tenure to a maximum of six consecutive fiscal years, followed by a mandatory one-year cooling-off period before reappointment.

However, the effectiveness of these regulatory measures remains a subject of debate. Several studies suggests that audit quality, in fact, tends to improve with longer auditor or firm tenure (Saleh Aly et al., 2023; Abouelela et al., 2024; Al-Asmakh et al., 2024). This finding highlights that auditor independence cannot be resolved solely through regulatory enforcement; rather, it requires a deeper understanding of moral values and ethical awareness that form the foundation of professional judgement.

Furthermore, auditing practice reveals a persistent gap between the ideal conception and the practical implementation of the auditor independence. In numerous cases, this principle has been reduced to mere compliance with technical procedures and formal regulations, lacking profound ethical and spiritual reflection. Traditionally, auditor independence has long been treated as an absolute and normative principle, with limited recognition of the human dimension in which auditors who navigate economic, social, and psychological pressures. Consequently, violations of independence are not always driven by unethical intent but often represent professional compromises within contexts of uncertainty and organizational pressure (Samosir et al., 2022). This phenomenon underscores that understanding independence solely as technical compliance is reductive and, in effect, ultimately distances the auditing profession from its essential moral foundation of integrity.

Given these circumstances, there is a pressing need to revisit the meaning of independence through a more reflective and contextual perspective. The transcendental phenomenological approach within the interpretive paradigm provides a framework for exploring how auditors consciously construct and internalize the meaning of independence amid the professional, emotional, and spiritual complexities they encounter. Unlike prior studies that predominantly employ quantitative and positivist approaches, this study seeks to uncover the subjective experiences of auditors as moral agents whose values, beliefs, and spirituality shape their professional judgement and behaviour. Thus, this study does not merely focus on auditors' behavior or compliance with established standards but rather on the *meaning-making process*,

that is how auditors comprehend and internalize the essence of independence within the realities of their professional practice.

The novelty of this study lies in its attempt to integrate the principle of auditor independence with Islamic ethical values as a moral and spiritual foundation for audit practice. This integration provides a significant conceptual contribution by offering an alternative perspective on independence, which has predominantly been interpreted within a secular and technocratic paradigms. Through the lens of Islamic values, independence is not merely conceived as detachment from external influence but as an expression of moral and spiritual awareness that guides auditors' professional judgement. Consequently, this study is expected to advance theoretical discourse on accounting professional ethics and offer practical implications for cultivating auditor integrity and strengthening institutional frameworks that promote ethical and sustainable professional conduct.

## **METHOD**

This study adopts an interpretive paradigm employing a phenomenological approach. Phenomenology emphasizes the essence or underlying meaning of a phenomenon as experienced by individuals (Creswell, 2001). Several types of phenomenology can serve as analytical tools, including transcendental, existential, and sociological phenomenology (Kamayanti, 2016:150). This study employs transcendental phenomenology, which focuses on how individuals construct meaning in understanding a particular context.

Historically, transcendental phenomenology was developed by Edmund Husserl, who defined it as the study of consciousness. It is not a branch of psychology but rather an affirmation of the existence of the “*self*” as the center of awareness. Each experience encountered by the “*self*” shapes distinct perceptions, expectations, imaginations, and interpretations (Kamayanti, 2016:151). Thus, the emphasis lies not merely on the experience itself but on the “*self*” as the subject of experience. According to O’Donoghue and Punch (2003:44), phenomenology as a methodological approach is characterized by four core elements: description, reduction, essence, and intentional.

### **Informants**

The study involved four auditors selected based on a minimum of three years of professional experience in auditing. These informants represented diverse professional environments, including auditors from two Public Accounting Firms (KAP), the Audit Board of Indonesia (BPK), and Internal Audit Units (SPI) within higher education institutions. This selection aimed to capture varied perspectives on the meaning of auditor independence across different institutional and professional contexts.

### **Data Collection Techniques**

Data were obtained through in-depth interviews and the examination of supporting documents such as ethical guidelines, audit reports, and institutional policies. Audio-visual tools were utilized to enhance the accuracy and reliability of data collection. Consistent with Creswell’s (2015:150) classification of qualitative data collection methods, these techniques were chosen to uncover the deeper meanings embedded in auditors’ lived experiences of maintaining independence.

### **Data Analysis**

Data were analyzed using the systematic stages of transcendental phenomenology as outlined by Creswell (2015): (1) Epoche (Bracketing): The researcher suspended personal judgments to minimize bias and preconceptions; (2) Horizontalization: All significant statements from interview transcripts were treated with equal importance and identified as parts of the experiential horizon; (3) Clustering of Meanings: The statements were categorized into emergent thematic clusters; (4) Textural Description: The researcher described *what* participants experienced based on the thematic findings; (5) Structural Description: The researcher explained *how* the experiences occurred, including contextual and situational influences; and (6) Essence Formulation: A synthesis of textural and structural descriptions was conducted to identify the essential meaning of auditor independence as experienced by the informants.

### **Data Validity and Credibility**

To ensure the credibility and dependability of the findings, multiple validation strategies were employed, including: Source triangulation by comparing data from internal, external, and state auditors to ensure consistency; Member checking by validating interpretations with informants to confirm accuracy and authenticity; and reflexivity by sustaining critical self-awareness regarding the researcher's positional, values, and assumptions throughout the study.

### **Ethical Considerations**

This study was conducted in accordance with the ethical principles of social research. All informants provided voluntary informed consent prior to participation. Their identities were anonymize using coded identifiers, and all data were used solely for academic purposes. Furthermore, interviews were conducted with full respect for participants' privacy and without imposing any form of pressure or harm.

## **RESULTS AND DISCUSSION**

### **Results**

#### **A. Brief Overview of Auditor Ethics**

One of the key strategies companies employ to attract investors is by presenting financial statements that are both adequate and compliant with applicable regulations (Asyik et al., 2023; Roychowdhury et al., 2019). Reliable financial statements earn investors' trust, serving as essential information for assessing a company's profitability prospects. In this context, the role of auditors becomes crucial. It is to conduct an objective audit process and ensure that the financial reports faithfully represent the company's financial position.

In the auditing process, trust operates on two dimensions: trust among auditors within the team and trust between auditors and clients. Trust among auditors is reflected in teamwork, which serves as the prevailing work pattern in both Public Accounting Firms (KAP) and the Audit Board of Indonesia (BPK). Both institutions employ team-based systems involving several auditors, although in the case of BPK, some members may come from individuals with political backgrounds. This circumstance was confirmed by one of the informants, AF, who stated that:

“The BPK also operates like a KAP; there are about five partners, and some of these partners come from political backgrounds...”

Apart from teamwork, building client trust is also a crucial aspect of the auditing profession. This trust is established through the quality of the audit report and the auditor's honesty in disclosing findings. This aligns with the statement of informant B, who stated:

“...because an auditor must adhere to ethics, and the code of ethics already stipulates that. It includes independence, which means the auditor must be impartial. Every institution prioritizes independence above all else...”

Informant B emphasized that in the audit profession, the code of ethics serves as the foundation for upholding auditor independence, it is an impartial attitude that directly affects the credibility and quality of the audit report. This ethical foundation become essential in building client trust toward both the auditor and the institution they represent. A harmonious collaboration between auditors and clients can be achieved through mutual trust, as clients are more likely to maintain their engagement with auditors whom they perceive as capable of producing reliable and investor-attractive financial reports.

However, auditing practice is not without its challenges. One of the most common issues arises when clients attempt to present their financial statements in a more favorable light by applying certain accounting methods that may influence the economic decisions of management or potential investors. In such circumstances, auditors carry a substantial responsibility to evaluate the financial information under review with objectivity and professional skepticism.

An audit, by definition, is a form of assurance service that can only be conducted by certified public accountants operating through Public Accounting Firms (Frank et al., 2021). In practice, auditors often encounter circumstances beyond their control, such as client negligence or the intentional misuse of accounting standards and policies (Maulidi et al., 2024). Hence, strict compliance to established auditing procedures is imperative. Therefore, it is undeniable that, in reality, some auditors deviate from these professional standards, whether due to external pressures, personal ego, or a lack of spiritual awareness in fulfilling their professional responsibilities.

Ethical conduct holds huge importance in the audit profession, as even a single ethical violation can severely damage the reputation of the entire field. Therefore, the professional code of ethics serves as a guiding framework for auditors to act with integrity, fairness, and professionalism. Given that each auditor has unique personality and behavioral tendencies, the ability to manage one’s ego becomes crucial when confronting diverse workplace challenges. As noted by Informant B:

“Within every auditor, there is ego... a difference between principle and ego. Ego means insisting, ‘if it’s not done this way, it’s wrong, and that’s not acceptable; that’s selfishness, not principle. Every auditor knows that a financial report will always contain some misstatements, there will always be errors. But can an auditor uncover all of them?”

This statement underscores the importance of auditors’ wisdom in distinguishing between professional principles and personal ego. Auditors must acknowledge that not all misstatements in financial reports are material; thus, applying the concept of materialize is essential in determining the appropriate response to audit findings. Within a team setting, variations in personality and ethical standards among members present distinctive challenges. Therefore, mutual respect and sound judgment are required to ensure that the audit process is conducted comprehensively and effectively.

Becoming an auditor is not an instantaneous accomplishment. The profession demands a long educational journey and extensive professional experience that together shape both

character and competence. Throughout this process, auditors often relocate from one region to another in pursuit of knowledge and career development. One of the informants in this study, an auditor of Bugis ethnicity, originates from a community that deeply upholds the local wisdom of “*Siri’ na Pacce*”, a cultural philosophy that profoundly influences their professional conduct. As expressed by Informant M:

“As typical Indonesians, we consider ourselves guests, and we must show respect... In Indonesian culture, it’s not acceptable to ignore guests or treat them poorly...”

This study investigates auditors’ practices in the financial statement auditing process. Four informants were interviewed, each representing different types of institutions—Public Accounting Firms (KAP), the Audit Board of Indonesia (BPK), and Internal Audit Units (SPI). These auditors perform examinations for a wide range of entities, including cooperatives, state-owned enterprises (BUMN), universities, and local government or public works agencies.

Informant AF has worked as an auditor for five years, with the last three years spent serving at the Audit Board of Indonesia (BPK). In addition to his auditing role, he also serves as an accounting lecturer. AF stated:

“...I wanted to become an auditor because, as an accounting lecturer, I felt that practice develops faster than theory. I wanted to connect both, so I started working in an office. But when I joined the BPK, we were always under pressure.”

AF revealed that his professional motivation is driven by a personal sense of responsibility toward safeguarding public funds, stating:

“There’s no such thing at the BPK as being told, ‘you must recover 3 billion rupiah of state funds,’ nothing like that. But it’s more of a personal motivation among auditors.”

Informant B, who has served as an auditor at KAP KKSP since 2015, joined the Audit Board of Indonesia (BPK) two years ago. Prior to his auditing career, he worked in internal factory management but later transitioned to the auditing field, driven by a personal interest that emerged during his university studies:

“I became an auditor mainly because I liked it—that was the first reason. The second was that I had been familiar with it since university.”

Informant M, who has been an auditor at KAP MSJ since 2013, developed his interest in auditing during her undergraduate professional community service and further strengthened it through his postgraduate internship:

“At that time, I was given a basic understanding of audit procedures, and I even had the opportunity to attend a board of directors’ meeting and learn what such meetings are like.”

Informant S, who has served as an internal auditor at University since 2014, entered the position through a direct appointment recommended by her supervising lecturer:

“The recruitment was done through direct appointment, without any competency test. The only requirement was a commitment to maintaining data confidentiality.”

## Discussion

### The Phenomenon of Auditor Independence through Islamic Values in the Audit Process

#### 1. Independence from the Perspective of Informant AF

To explore the meaning of independence in auditors' professional judgement, the researcher first sought to align the understanding of independence with AF, followed by questions concerning his experiences in upholding this principle. AF stated:

“During the examination, I always uphold independence. It's important so that we won't be interfered with by the party being audited.”

This statement reflects a *noema*, the object of AF's consciousness, where independence is understood as the absence of interference from the audited party. This meaning is apprehended through *noesis*, or AF's awareness of the importance of preserving the auditor's neutrality when engaging with parties that may have vested interests. As an auditor at the Audit Board of Indonesia (BPK), AF emphasized that maintaining independence is a fundamental principle, though one that is not always easy to uphold. He further explained:

“...the hardest thing is to maintain independence. The issue is that, in the BPK, for example, in this regional representative office, the head still holds a structural position, moving up through the hierarchy, and the top management at the central office also has links to political parties.”

This statement illustrates AF's *noesis*, his conscious awareness of the layered and complex power dynamics that shape the audit process. Through *epoche*, the researcher brackets any assumptions about the institution or individuals involved, allowing focus on AF's subjective experience of the ethical dilemma he encounters. AF implicitly suggests that spirituality and personal ethics are essential for maintaining commitment to independence. Political pressure and potential conflicts of interest often obstruct the ideal execution of audit responsibilities. In this context, Islamic values such as trustworthiness (*amanah*), honesty, and steadfastness (*getteng*) function as moral fortifications that safeguard auditors from compromising their integrity. AF further stated:

“...actually, if you think about it, the BPK is an ideal institution in its form because it is directly accountable to the president...”

This reinforces the *noema* that the ideal of the BPK as the supreme audit institution requires auditors to uphold a high standard of integrity. Being directly accountable to the president, independence constitutes both a profound moral and professional obligation. However, AF's *noesis* reveals that this ideal is occasionally challenged by a power structure that is not entirely impartial. AF added:

“...so yes, the tug-of-war of interests is still very much felt...”

This represents a form of deep reflection illustrating AF's own *epoche*, his conscious awareness of the ongoing political tensions without rendering judgment. It demonstrates that steadfastness (*getteng*) in principle remains upheld, even though it is frequently tested in specific contexts.

"...but not all cases are like that, not all. Sometimes it only happens in certain cases. Some contractors, for example, are asked to return 2 billion in the morning, and by afternoon, they've already paid it."

This statement highlights that, in many instances, external parties such as contractors act ethically due to concerns for their professional reputation, thereby exhibiting accountability. This indicates that social values and reputation consciousness also play a role in sustaining the principles of independence. AF further shared his experience regarding his superior:

"...I'm just an audit team member (AT). Above me, for example, there's the deputy person in charge, one level below the regional head. He's from Makassar too, quite senior. He's very firm in upholding principles (*getteng*). He's been reassigned several times, once sent to Papua, then transferred back to Jakarta, then back to Papua again. That's how it usually goes. From what I see, when there's a conflict or clash, the person is often reassigned to Papua, North Kalimantan, or East Nusa Tenggara."

This narrative illustrates that within the BPK environment, there remain individuals who consistently uphold ethical principles, despite a challenging bureaucratic and political context.

Through eidetic reduction, the researcher concludes that the essence of Islamic values in preserving auditor independence is manifested in self-restraint, steadfastness (*getteng*), and an acute awareness of spiritual and moral responsibility (Abrori et al., 2024; Abidin et al., 2020). AF acknowledges that, without integrity and self-discipline, auditors are vulnerable to succumbing under pressure. This finding supports the previous study showing that obedience pressure can significantly influence auditor's judgement (Suryarini et al., 2022).

Nonetheless, he also recognizes that in certain circumstances, particularly when confronted with political influence or structural constraints, these principles are challenging to uphold perfectly. Studies reveal that obedience pressure is a meaningful negative predictor of audit judgement quality (Putri et al., 2020; Suryanti & Nur, 2022). Yet, this very awareness reinforces the understanding that auditor independence is grounded not only in formal regulations but also in the internal strength derived from moral values, ethical principles, and personal spirituality.

## **2. The Spiritual Dimension of Independence from the Perspective of Informant B**

As in the previous interview, the researcher began by aligning perceptions of the meaning of independence before proceeding to the core questions concerning the role of independence in audit practice from the informant's perspective. B stated:

"Independence is very important. it's like a breath, if we don't apply it, all audit work cannot proceed smoothly."

This statement illustrates B's *noema*, representing his initial consciousness of the critical importance of independence in fulfilling an auditor's responsibilities. According to B,

independence is a fundamental element, comparable to the breath of life that underpins both the effectiveness and integrity of financial statement audits, whether conducted within a Public Accounting Firm (KAP) or at the BPK. B further explained:

“...yes, because an auditor has ethics. Ethics is very important and must be upheld by auditors in the field...”

Here, the researcher observes that B acknowledges professional ethics as a fundamental component of an auditor’s responsibilities. Nevertheless, he also suggests that, in practice, adherence to the code of ethics alone may be insufficient. An additional, more personal and spiritual dimension, referred to as intuition or the “*voice of the heart*”, is necessary to reinforce independent conduct amid professional pressures and complexities. To further examine how spirituality shapes the understanding of independence, the researcher posed a follow-up question. B explained:

“First, we must place our trust in the power of Allah, that is the first thing. Whether one believes it or not, the role of Allah is real. In a KAP, auditing is a business, a tangible enterprise, unlike civil servants who receive a fixed daily salary.”

This statement exemplifies B’s *noesis*, reflecting his deep reasoning based on both spiritual and professional experiences. B acknowledges that working as an auditor in a KAP involves considerable economic uncertainty, unlike civil servants who receive fixed salaries. Within this context, trust in Allah serves as the primary foundation for sustaining independence, as financial pressures could compromise auditor objectivity if not tempered by strong faith.

The researcher interprets this as a clear integration of spirituality and professionalism. For B, faith in Allah is not merely a personal conviction but a source of resilience that directly reinforces independent conduct in audit practice and even influences the long-term sustainability of the audit business he manages. B reaffirmed this perspective:

“...It is certainly inseparable from the role of Allah. If we neglect it even slightly, success eludes us. We cannot separate ourselves from this truth, our sustenance ultimately comes from Him...”

This statement exemplifies *epoche*, reflecting an awareness of the importance of suspending all assumptions and prioritizing spiritual values over worldly pressures. In this context, *epoche* extends beyond merely bracketing assumptions; it also entails recognizing that control over sustenance and success rests not solely with the individual but ultimately with Allah’s will. This understanding functions as a mechanism for B to manage professional pressures in a way that preserves objectivity and upholds ethical standards in auditing.

From the overall discussion, the eidetic reduction indicates that trust in Allah SWT constitutes the central element of B’s understanding and practice of independence. Empirical studies support this perspective, indicating that spirituality and religiosity significantly influence auditor integrity (Fitri and Siddiq, 2024). This spiritual conviction acts as a filter for managing work-related pressures, economic uncertainties, and potential threats to professional integrity (Sarinastiti & Sudaryati, 2025). Moreover, workplace spirituality positively influence audit quality through job satisfaction and organizational commitment (Hakiki & senjani, 2022). By entrusting

outcomes to Allah, B perceives greater strength in upholding the principle of independence, which he regards as directly influencing the quality and reliability of his audit work.

Thus, B's experience offers a deeper insight that auditor independence extends beyond technical or regulatory considerations, it is also an integral aspect of an auditor's spiritual journey, encompassing the maintenance of integrity, professional responsibility, and a vertical relationship with God.

### **3. Independence as an Exercise of Self-Restraint from the Perspective of Informant M**

After aligning perceptions regarding the concept of independence in the auditing profession, the researcher inquired whether Islamic values shape the application of independence in audit practice. M responded:

“Applying independence in our work is fundamentally an exercise of self-restraint, disciplining oneself to resist all temptations presented by clients.”

This statement represents a *noema*, capturing the phenomenological essence of the informant's experience. Here, independence is not merely perceived normative as a professional obligation but is lived as an active, conscious practice of self-control in response to potential temptations from clients. M delivered this remark with a light tone and a touch of humor, suggesting that this exercise of self-restraint has become an ingrained and familiar aspect of his daily life as an auditor. Furthermore, M emphasized the significance of upholding responsibility while conducting audits in the field, sharing concrete experiences of interactions with clients during the examination process:

“...Whenever we go to the field, we typically observe how clients receive us. Some clients offer gifts or special hospitality during our on-site work, which I consider somewhat excessive. Although such gestures could potentially compromise independence, through self-restraint, we are able to uphold it...”

This statement exemplifies *noesis*, reflecting the informant's reflective awareness of how he interprets and enacts independence. For M, maintaining independence entails regulating one's responses to client hospitality or gestures that could compromise professional judgment. While clients may culturally feel obliged to extend such hospitality, the auditor must exercise measured behavior to preserve objectivity. This practice of self-restraint embodies implicit Islamic values, including integrity, the upholding of trustworthiness (*amanah*), and the avoidance of undue influence from reciprocal favors offered by clients.

Through in-depth analysis, the researcher identifies that M's experience illustrates the integration of spiritual and professional values, where independence is understood not merely as a technical requirement but as both an ethical and spiritual practice. This represents the eidetic reduction, capturing the essence of independence as the exercise of self-control to uphold truthfulness and objectivity in audit outcomes.

As part of a deeper exploration, the researcher inquired how M responds to clients who do not accept or align with audit findings, representing an application of *epoche* to examine the reflective dimension of his experience. M explained:

“...Actually, I have already informed them that our meals and accommodations are covered by the audit fee. However, culturally, every guest is expected to receive

hospitality. Occasionally, some clients may hope that these offerings will influence or expedite the audit process...”

This highlights M’s awareness of the potential underlying intentions behind clients’ hospitality. Nevertheless, he maintains that accepting such gestures does not constitute a compromise; rather, it reflects respect for client culture while preserving professional integrity.

Through reflection on the entire interview, the researcher derives the eidetic reduction that M’s practice of independence is intrinsically linked to self-restraint informed by ethical awareness and Islamic values. Previous study confirms that auditor independence cannot be treated purely as regulatory or formalities principle, but deeply related to moral and ethical factors (Hamid et al., 2025). Independence, in this context, transcends a mere professional principle, functioning as a way of life that safeguards integrity and accountability in audit reporting. It provides a foundational framework for conducting audits honestly, transparently, and reliably, irrespective of potential temptations or pressures exerted by clients.

#### **4. Independence as a Trust (*Amanah*) from the Perspective of Informant S**

S encounters unique challenges in upholding professional judgement as an internal auditor. As an alumnus now serving in the Internal Control Unit (SPI) at the university where he once studied, he is required to audit faculties he previously attended. This role situates him in an emotionally sensitive environment, involving former lecturers and long-standing personal relationships. In this context, the principle of independence is subjected to a particularly rigorous test.

“Of course, when discussing independence, it must be fully upheld. Given the close relationships between lecturers and students, we demonstrate respect and courtesy in the field. However, regarding the technical aspects of auditing, we remain strictly professional. Any requested data must be provided, and there is no allowance for leniency.”

This represents a *noema*, capturing S’s experience of independence as a principle that must be upheld regardless of personal relationships with the auditees. It also reflects *noesis*, as he consciously recognizes and reflects that maintaining professional behavior is essential for ensuring objectivity in audit execution. S demonstrates the ability to differentiate between personal courtesy and functional professional conduct. S also acknowledges that auditees frequently attempt to influence his independence through informal or subtle approaches:

“We encounter this frequently. Many initially attempt to negotiate, but eventually they understand. Some may suggest a more relaxed approach, saying ‘don’t be too serious,’ yet we clarify that we are simply fulfilling our assigned duties under an official task letter.”

This statement reflects *epoche*, as S faces external pressures that could potentially compromise his independence but responds by emphasizing that he is simply executing the duties entrusted to him, within the constraints of time and the institutional framework. He frames himself not as an autonomous actor free to act at will, but as a steward of institutional responsibilities, guided by trust (*amanah*) conferred by his superiors.

“I understand *amanah* as the trust placed in us by our leadership, in this case the rector, as a direct mandate, not merely from the head of SPI, who handles only technical matters. When we fulfill this trust, it must be executed properly, as we are accountable not only in this world but also on the Day of Judgment.”

This statement represents the core of the eidetic reduction, capturing the essential meaning of independence for S. In his perspective, independence extends beyond honesty and technical professionalism to include a spiritual dimension, encompassing moral accountability to Allah SWT. He underscores that his duties constitute a trust (*amanah*) from the leader, the rector, that must be executed correctly, as accountability transcends worldly obligations and ultimately rests before God. Accordingly, S’s practice of independence as a form of *amanah* reflects both professional integrity and the profound integration of spirituality in an auditor’s ethical conduct.

Based on observations of all informants, the researcher concludes that each auditor holds a distinctive perspective on the meaning of independence, shaped by their individual experiences. Nevertheless, a unifying thread emerges: Islamic values serve as the ethical and spiritual foundation for sustaining independence.

- Informant AF emphasizes the importance of *getteng*, denoting firmness and resolute determination to act fairly amidst competing audit interests.
- Informant B prioritizes the spiritual dimension through *mappesona ri Dewata Seuwae*, reflecting surrender to God as an expression of devotion and sincerity in professional conduct.
- Informant M frames independence as self-restraint against temptations, exercised with full awareness of moral responsibility.
- Informant S interprets independence as a trust (*amanah*), which must be fulfilled with accountability both in this world and in the hereafter.

As auditors gain experience, they become increasingly capable of navigating diverse field situations while further developing integrity and professional competencies. Consequently, independence transcends a mere professional requirement, emerging as a moral and spiritual principle that evolves and deepens throughout an auditor’s career. Empirical study highlight the Islamic perspective that values such as *amanah* (trustworthiness), *sidq* (honesty), and *taqwa* (piety) are central to auditor integrity and professional responsibility (Sari et al., 2025).

## CONCLUSIONS

Independence, as a fundamental element of the professional code of ethics, is understood not merely as a technical prerequisite for conducting audits but as an internalized attitude closely intertwined with spiritual and cultural values. Findings from this study indicate that auditors perceive independence as a form of moral autonomy and self-discipline, enabling them to resist interventions or conflicts of interest that might otherwise compromise objectivity in the audit process. Each informant expressed a unique understanding of independence, yet a common thread is evident. Informants AF and M, despite representing different institutions, both conceptualized independence as the capacity to exercise self-restraint, resisting external pressures and personal interests. Informant B, an auditor at BPK, framed independence as a form of submission to Allah SWT, emphasizing reliance on divine accountability rather than human authority. In contrast, Informant S, serving as an internal auditor, interpreted independence as a

trust (*amanah*) that must be honored and accounted for both in this world and before God in the hereafter.

All of these interpretations are rooted in Islamic values and Bugis local philosophy, including *ada tongeng* (speaking the truth), *lemphu'* (honesty), *getteng* (firmness of principle), *sipakatau* (mutual respect), and *mappesona ri Dewata Seuwae* (submission to God's will). Through the process of eidetic reduction, the researcher distilled the essence of these experiences, demonstrating that for Muslim auditors, independence transcends professional ethics, serving also as an expression of religious conviction and cultural wisdom integral to their identity. This study advances the understanding of Islamic-based audit ethics by demonstrating that auditor independence extends beyond technical and normative considerations to include spiritual and cultural dimensions. Highlighting the role of religious and local values provides a foundation for developing a more holistic conceptual framework for professional ethics in auditing.

The findings have practical relevance for accounting education and auditor training programs, emphasizing the integration of spiritual awareness, self-discipline, and appreciation of local culture as essential components of professional competence. Moreover, audit institutions can develop internal policies that facilitate the incorporation of moral and spiritual values into audit practice, reinforcing ethical conduct alongside technical proficiency. This study adopted a phenomenological approach, focusing on an in-depth understanding of auditors' subjective experiences regarding independence. Consequently, the findings reflect the meanings embedded in the specific contexts of the informants and are not intended to generalize to all auditors in Indonesia. While this approach allows for a rich exploration of the essence of the phenomenon, it is inherently limited to the perspectives of the individuals interviewed.

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