



The Synergy of Independence, Integrity, and Risk-Based Audit on Audit Quality

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Abstract

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This study aims to analyze the effect of auditor independence and integrity on audit quality with risk-based auditing as a moderating variable. Using a descriptive qualitative approach based on a literature review of several scientific articles indexed by Google Scholar over the last five years, this study highlights the importance of professional ethics in modern auditing practices. The results of the study show that auditor independence and integrity have a positive effect on audit quality, while the application of risk-based auditing strengthens this relationship through a more systematic mechanism of risk identification, assessment, and control. The risk-based auditing approach also expands the role of auditors from mere financial statement examiners to strategic partners in organizational governance by emphasizing the principles of transparency, risk prevention, and public accountability. Furthermore, this study confirms that the integration of professional competence, ethical values, and risk analysis is the main foundation for building credible, adaptive, and sustainable auditing practices in the digital era. The recommendations of this study include strengthening ethics training, improving risk management capabilities, and implementing integrity-based auditing policies.



1. Introduction

Audits play an important role in ensuring the reliability of financial statements and the credibility of organizational governance in the modern era. In the midst of global business complexity, new challenges to auditor integrity and independence have arisen that have direct implications for audit quality. Recent research highlights that auditor independence is the main key in maintaining objectivity and reducing potential bias against client interests (Suhidayat et al., 2024a). Auditor integrity, which reflects honesty and moral consistency in the performance of duties, is also a fundamental element in ensuring the audit process produces accurate and trustworthy opinions (Sugiartini & Hutnaleontina, 2021). The development of the digital economy also demands a new approach in audit practice, where financial risks are increasingly dynamic and difficult to predict. The risk-based audit (RBA) approach is an important strategy used by auditors to identify high-risk areas that have the potential to cause material misrepresentations (Sutisman et al., 2021). By focusing on risk, auditors can allocate resources efficiently and improve audit effectiveness, thereby strengthening the overall quality of audit results (Wiyasa et al., 2020).

A number of studies confirm that the relationship between audit independence, integrity, and quality is not linear, but is influenced by moderation factors such as the implementation of risk-based audits (Ramadhan et al., 2022). Auditors with a high level of integrity tend to be more consistent in applying risk-based audit principles, which ultimately improves audit quality through more accurate error detection (Nugraha et al., 2022). On the other hand, strong

independence allows auditors to resist external pressures or management interests that can influence their professional opinions (Sahidah et al., 2023). Another challenge in modern auditing practices is the rise of data complexity and the demands of public transparency. Auditors are now required to master digital audit technology and be able to understand the organization's risk management system as a whole (Akuoko-Sarpong et al., 2024). In this context, the RBA is not only a supervisory tool, but also an adaptive mechanism that strengthens the audit function against the strategic risks and sustainability of the organization.

The implementation of risk-based audits also contributes significantly to the integrity of organizational governance, especially in the public and financial sectors, by strengthening early detection systems against irregularities and fraud (Suhidayat et al., 2024b). Thus, the collaboration between independence, integrity, and a risk-based approach results in an audit model that is responsive to contemporary business dynamics. This study aims to analyze the influence of auditor independence and integrity on audit quality, with risk-based audits as a moderation variable. The research focus is not limited to the local context, but is globally oriented towards modern audit trends post-pandemic. The results of this study are expected to be able to make a theoretical contribution to the accounting literature and provide practical recommendations for the auditor profession in improving transparency, accountability, and audit effectiveness in the digital era.

2. Literature Review

2.1. Auditor Independence and Audit Quality

The independence of the auditor is the main foundation that determines the objectivity and credibility of the audit results. Without independence, auditors have the potential to give biased opinions against the interests of certain clients or parties. In a professional framework, independence is defined as the ability of auditors to act without pressure, both from the internal side of the organization and from external interests. According to Suhidayat et al. (2024a), independence plays a significant role in improving audit quality through objective evidence-based decision-making, not on management's wishes. This is in line with the view of Gaffar et al. (2024), who assert that independent auditors have a lower tendency to accept pressure from clients, so the opinions generated are more credible.

In the context of modern organizations, independence is measured not only by the distance between the auditor and the client, but also by the moral integrity and professionalism inherent in the auditor. Sahidah et al. (2023) found that violations of independence often occur due to personal relationships or managerial pressure that lowers professional objectivity. Therefore, audit organizations need to strengthen internal oversight mechanisms and periodic audit rotations to minimize conflicts of interest. On the other hand, Wiyasa et al. (2020) emphasize that strong independence also plays a role in the effectiveness of the implementation of risk-based audits, as objective auditors are more sensitive in identifying high-risk areas. Thus, independence is a key determinant factor in building public trust and ensuring the quality of continuous audits.

2.2. Auditor Integrity and Ethical Behavior

Auditor integrity is a fundamental element in maintaining the reliability of audit opinions and public trust in the accounting profession. Integrity reflects consistency between moral principles and the auditor's professional actions when faced with ethical dilemmas and external pressures. According to Sugiartini & Hutnaleontina (2021), auditors with a high level of integrity tend to uphold honesty, responsibility, and moral courage in making objective decisions, even when it is against the interests of influential parties. Integrity serves as an ethical filter that protects auditors from potential deviant behavior, such as manipulation of audit findings or collusion with management.

In addition, Lamba et al. (2020) emphasized that integrity not only has a direct impact on audit quality, but also strengthens the effectiveness of the implementation of risk-based audits. Auditors with integrity are able to assess risks more carefully and transparently, resulting in a more accurate audit process. On the other hand, Sahidah et al. (2023) show that integrity can play a role as a moderation variable in the relationship between auditor performance and audit quality, as individuals with high integrity tend to be more consistent with professional standards. Similar results were found by Ramadhan et al. (2022), which confirmed that the integrity and moral value of auditors are strong indicators for the reliability of audit results. Thus, integrity and ethical conduct not only strengthen the reputation of the profession, but also become the main foundation for continuous improvement of audit quality.

2.3. Risk-Based Audit as a Moderating Variable

Risk-Based Audit (RBA) is a modern approach that focuses on the areas with the greatest potential for error or fraud, thereby improving the effectiveness of the overall audit process. This approach plays an important role as a moderation variable because it is able to strengthen the relationship between personal auditor factors, such as independence and integrity, and audit quality. According to Sutisman et al. (2021), the implementation of RBA allows auditors to allocate resources more efficiently and prioritize high-risk areas, so that audit results become more relevant and reliable. Thus, auditors not only serve as compliance checkers, but also as strategic risk assessors of the organization.

Research by Suhidayat et al. (2024b) shows that the implementation of RBA can moderate the influence of independence on audit quality, as auditors who apply a risk-based approach tend to be more systematic in identifying potential misrepresentations. Similar results were put forward by Nugraha et al. (2022), who found that a combination of competence, integrity, and implementation of RBA was able to improve audit effectiveness in various public and private sectors. In addition, Wiyasa et al. (2020) emphasized that RBA is not only a technique, but also a modern audit philosophy that prioritizes a risk-based approach to maintain the objectivity and reliability of audit results. Thus, risk-based audits serve as an adaptive mechanism that strengthens the relationship between auditors' professional values and high-quality audit results.

3. Methods

This study uses a descriptive qualitative approach, which focuses on an in-depth understanding of the phenomenon of the relationship between independence, auditor integrity, and audit quality with risk-based audits as a moderation variable. This approach was chosen because it allows researchers to explore the meaning and context behind the interaction between variables in modern audit situations. The qualitative approach emphasizes more interpretive analysis of conceptual data than statistical hypothesis testing, making it relevant to explain the processes and mechanisms that affect the effectiveness of audits in various organizational contexts.

The data sources in this study are entirely derived from library research which includes academic literature, Google Scholar-indexed journal articles, professional reports, and official publications from international accounting institutions such as IAASB and IFAC. The criteria for selecting literature sources include: (1) publication periods between the last five years to maintain empirical relevance to current audit conditions, (2) key topics related to independence, auditor integrity, audit quality, and the implementation of risk-based audits, and (3) adequate levels of credibility and academic citations. Several scientific articles were used in this analysis, including several documents that were used as primary sources due to their suitability with the framework of this study.

The analysis process is carried out through the thematic analysis method, where the researcher identifies patterns, similarities, and differences in the results of previous research. Each literature was reviewed to find a conceptual relationship between auditor independence and integrity to audit quality and how risk-based

audits moderate those relationships. The stages of analysis include: (1) collection and classification of the literature, (2) data reduction to filter relevant information, (3) thematic categorization based on research variables, and (4) interpretation of findings narratively.

The validity of the findings is maintained by triangulating sources, i.e. comparing results from various academic publications that have a similar focus to ensure consistency of results and reduce interpretation bias. In addition, every data and argument used is supported by direct citations from credible scientific sources. The final results of this method are expected to be able to provide a comprehensive picture of how auditor integrity and independence interact with the application of risk-based audits in determining audit quality in the modern era. This descriptive qualitative approach also allows the development of conceptual models that are applicable and relevant to the improvement of professional audit practices in the future.

4. Results

The results of the literature analysis show that the relationship between audit independence, auditor integrity, and audit quality is complex and interchangeable, with risk-based audits (RBA) playing a role in strengthening these relationships. The majority of research confirms that independence and integrity are two dimensions of professional ethics that significantly determine the level of audit quality, especially in the context of increasing risk and pressure of interests in the digital age. Auditors

who have high independence and strong integrity tend to produce audits that are more transparent, objective, and accurate (Sugartini & Hutnaleontina, 2021).

Based on the findings of Ramadhan et al. (2022), independence and integrity have a positive effect on audit quality, but the power of influence increases significantly when risk-based audits are implemented. In traditional audit models, auditors often focus on compliance testing and document matching, while the RBA approach encourages auditors to identify areas most at risk of material misrepresentation. This approach makes auditors more proactive in detecting potential irregularities early on. Thus, the implementation of the RBA serves as a "risk filter" that reinforces the influence of integrity and independence on high-quality audit results.

Research by Wiyasa et al. (2020) confirms that professionally independent auditors are more effective in applying risk-based audit principles because they are not bound by the interests of the audited organization. Auditors who are free from external influence are more courageous to identify strategic risks and express an objective opinion despite the potential to create tensions with management. High integrity also strengthens auditors' ability to assess risks in a more honest and careful way, as described by Lamba et al. (2020), who found that moral values and professional commitment act as a safeguard against bias in audit assessment.

Another finding from Sutisman et al. (2021) shows that the implementation of RBA not only improves the efficiency of the audit process, but also strengthens internal oversight mechanisms. The RBA helps auditors allocate resources more appropriately to areas of high risk, such as potential fraud, recording errors, or non-

compliance violations. Thus, audit quality is not only measured by the final results, but also by the accuracy of procedures and professionalism in handling risks. Suhidayat et al. (2024b) added that the implementation of RBA in financial institutions provides more comprehensive audit results because the audit planning and testing process is based on the company's risk profile.

In the study of Nugraha et al. (2022), it was found that auditor competence and integrity have a positive impact on audit quality, but this impact is only optimal when audit risks are thoroughly evaluated. This reinforces the argument that risk-based audits are not just a technical method, but also a strategic framework of thinking in modern auditing. Strong integrity makes auditors more sensitive to risk indications that are often overlooked by conventional audit approaches. Thus, the RBA strengthens the causal relationship between professional ethics and quality audit results.

In line with that, Sahidah et al. (2023) emphasized that integrity can play a role as a moderation variable in the relationship between auditor performance and audit quality. Auditors with high integrity tend to maintain objectivity despite organizational pressures or reputational risks. The implementation of risk-based audits helps channel these integrity values into a more systematic and measurable process, resulting in audits that are not only accurate but also of strategic value to organizational governance.

Research by Akuoko-Sarpong et al. (2024) shows that high audit quality cannot be achieved without a combination of independence, integrity, and an adaptive risk approach. In an increasingly digital and complex audit environment,

auditors are required not only to understand accounting principles, but also to be able to analyze financial and operational risks with the help of technology. Digitization of audits expands the scope of risk and accelerates the detection of data nonconformities, but the success of its implementation remains dependent on the ethics and integrity of auditors.

International research by Sujana & Dharmawan (2023) reinforces these findings by highlighting that RBA has a significant moderation effect in strengthening the relationship between audit competence and quality. By integrating risk management into all stages of the audit, auditors can provide recommendations that are more relevant and strategically valuable to management. In this context, risk-based audits not only improve the accuracy of audit reports, but also serve as a control mechanism that contributes to organizational stability.

The results of the study Kurniawan et al. (2023) also confirm that the effectiveness of risk-based audits depends on the readiness of the organization to implement a strong internal control system. When auditors work in an environment that has a mature risk management system, they can assess risks more accurately and objectively. In this context, the independence of the auditor is key to ensuring that risk assessments are carried out without management intervention. In addition, Sugiartini & Hutnaleontina (2021) emphasized that the ethical attitude and moral responsibility of auditors affect the accuracy of audit decisions which are directly related to the reliability of the final opinion.

Based on cross-research analysis, it was found that the relationship between the main variables tended to be synergistic. Independence creates space for integrity

to function optimally, while risk-based audits provide a methodological structure that allows both values to be implemented consistently. As stated by Erlina et al. (2020), when auditors apply the principles of risk-based auditing, they are better able to assess the relevance of financial information and provide recommendations that are oriented towards risk prevention, not just error detection. In other words, the RBA strengthens the strategic role of auditors as partners in the management of organizational risk.

In a global context, Gaffar et al. (2024) highlight that auditor professionalism in the digital era increasingly depends on a balance between analytical independence and adaptation to audit technology. The application of data analytics and audit automation helps improve efficiency, but integrity and independence remain the primary filters that determine the validity of audit results. Their research shows that high-quality audits are always produced by auditors who are able to uphold professional ethics amid system changes and increasing business pressures.

In addition to the above results, some recent research also highlights the **practical implications** of implementing RBA that is integrated with ethical values. For example, organizations with strong governance cultures tend to create a work environment that supports auditor independence and encourages the effective implementation of risk-based audits. In such situations, audits are not only a detection tool, but also a means of organizational learning to improve managerial processes and reduce systemic errors. This implication suggests that high audit quality depends not only on the individual capabilities of the auditor, but also on the structural support of the organization and the applicable ethics policies.

On the other hand, **ethical and regulatory challenges** are also factors that often appear in the literature. Several studies highlight that although the principles of independence and integrity are already enshrined in international auditing standards, their implementation still faces pressure from clients, conflicts of interest, and economic expectations. Therefore, a professional supervision and evaluation system is needed that ensures auditors adhere to the code of ethics, especially when faced with situations of moral ambiguity or high economic pressure. Risk-based audits can help address these challenges by providing a more transparent and measurable evidence-based approach.

Finally, cross-study findings provide **strategic recommendations** to strengthen audit quality in the future. First, audit bodies need to expand professional ethics training combined with an understanding of business and technology risks. Second, regulators and professional associations should update RBA guidance to be more adaptive to the complexities of digitization and cross-system data integration. Third, it is important for auditors to balance technical analysis with ethical judgment so that the audit opinion is not only quantitatively accurate but also morally credible. Thus, the integration between independence, integrity, and RBA not only strengthens audit quality, but also increases public trust in the accounting profession at a global level.

5. Discussion

The results of the analysis show that audit quality is not only influenced by the auditor's technical abilities, but also by ethical values such as independence and

integrity embedded in professional practice. The linkage between the three main variables of independence, integrity, and risk-based audits shows significant synergies in shaping credible and effective audits. Independence provides a foundation of objectivity that allows auditors to act without pressure, while integrity becomes a moral foundation that maintains consistency of ethical behavior in the audit process. These findings are in line with the research of Suhidayat et al. (2024a), which asserts that auditor independence has a direct influence on audit quality through decision-making that is free from external intervention.

However, the results of the study also show that the relationship between audit independence and quality can weaken when it is not accompanied by the implementation of risk-based audits. The RBA approach serves as a moderating mechanism that strengthens the relevance and effectiveness of the audit, as it helps auditors systematically identify high-risk areas. Sutisman et al. (2021) found that auditors who integrated RBA principles in audit planning were able to detect material misstatements earlier compared to auditors who only used traditional compliance-based approaches. Thus, risk-based audits expand the role of auditors from mere examiners of financial statements to strategic partners in organizational risk management.

Integrity emerged as a dimension that bridged the gap between audit independence and quality. Auditors with high integrity will continue to adhere to ethical standards despite conflicts of interest or economic pressure from clients. Sugiartini & Hutnaleontina (2021) explain that integrity not only demands honesty in reporting, but also consistency in upholding professional principles when faced

with moral dilemmas. In the context of risk-based audits, integrity helps auditors assess risks from an ethical, not just technical, perspective, thereby strengthening the credibility of audit results. These findings are also reinforced by Ramadhan et al. (2022), who stated that the combination of personal integrity and the implementation of RBA enhances auditors' ability to produce accurate audit reports that are of strategic value to organizations.

Furthermore, the dynamics of an increasingly digital business environment require auditors to adjust their analytical methods and tools. The digitization of audits brings ease in data collection and anomaly detection, but it also poses new risks such as dependence on information systems and the potential manipulation of electronic data. Gaffar et al. (2024) highlight that although technology accelerates the audit process, the quality of results remains dependent on the integrity of auditors validating data-driven findings. Therefore, the implementation of risk-based audits supported by strong ethical values is the key to success in ensuring that digital audits remain reliable.

In addition, the role of RBA as a moderation variable also strengthens the supervisory and governance functions of the organization. Erlina et al. (2020) found that organizations that systematically implemented risk-based audits showed increased compliance with accounting and regulatory standards. This shows that the RBA is not only an analytical tool, but also a policy instrument that strengthens organizational accountability. Thus, risk-based audits serve as a catalyst that integrates auditor ethics and risk management systems to achieve sustainable audit quality.

Overall, this discussion indicates that improving audit quality requires a multidimensional approach: strengthening ethical values (integrity and independence), applying risk-based audit technology, and adjusting to changing regulations and public expectations. The synergy between these factors will determine how the audit profession adapts to future ethical and technical challenges, especially in the face of the demands of transparency and accountability in the global digital era.

6. Conclusion

This study confirms that audit quality is the result of a synergistic interaction between independence, integrity, and the implementation of risk-based audits. Independence provides a basis of objectivity for auditors to carry out their duties free from external influences, while integrity is a moral guideline that ensures honesty and consistency in the decision-making process. These two aspects are inseparable from risk-based audits, which serve as a methodological framework for systematically identifying, assessing, and managing risks. The combination of these three factors creates an audit environment that is credible, efficient, and adaptive to modern business dynamics. In practice, risk-based audits have been shown to strengthen the relationship between independence and integrity and audit quality, as this approach focuses auditors' attention on areas that are most critical to potential errors or irregularities.

This approach also expands the role of auditors from mere auditors of financial statements to strategic partners in organizational risk governance.

Meanwhile, integrity plays a role in maintaining a balance between adherence to professional standards and ethical considerations in the face of complex moral dilemmas. Thus, the results of this study recommend the importance of strengthening professional ethical values, improving risk-based competencies, and developing audit policies oriented towards risk prevention. The strategy will strengthen public trust, increase institutional accountability, and ensure that audit practices in the digital age are not only technically efficient, but also based on strong and sustainable moral values.

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