

## The Internalization of Islamic Spiritual Values in Audit Practices: A Study on Auditor Independence

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### ARTICLE INFORMATION

#### Publication information

#### Research article

#### HOW TO CITE

Sambharakreshna, Y. (2026). The internalization of Islamic spiritual values in audit practices: A study on auditor independence. *International Journal of Applied Business & International Management*, 11(1), 103-118.

#### DOI:

<https://doi.org/10.32535/ijabim.v11i1.4527>

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Received: 31 January 2026

Accepted: 19 March 2026

Published: 20 April 2026

### ABSTRACT

This study examines how Islamic spiritual values are internalized in shaping auditor independence within financial audit practices, particularly in situations involving ethical tension and client pressure. While prior research has largely emphasized regulatory and structural determinants of independence, limited attention has been given to the internal cognitive and ethical processes that guide auditors' decisions. This study aims to explore how such values are interpreted and enacted in practice. Using a qualitative phenomenological approach, data were collected through in-depth interviews with Muslim auditors from public accounting firms and were analyzed thematically. The findings reveal that four core values: *shiddiq* (truthfulness), *amanah* (responsibility), *'adl* (justice), and *istiqomah* (steadfastness), are internalized through reflective self-regulation and faith-based accountability, which function as intrinsic mechanisms reinforcing objectivity. Auditors consistently described resisting client pressure, maintaining evidence-based judgment, and prioritizing ethical consistency as manifestations of these values. The study concludes that auditor independence is not solely a function of external regulation but is significantly strengthened by the internalization of spiritual values, suggesting the importance of integrating value-based ethical development into professional training.

**Keywords:** *Amanah*; Auditor Independence; Ethical Decision-Making; Islamic Spiritual Values; *Shiddiq*

## **INTRODUCTION**

The financial audit process inherently involves interaction and negotiation between auditors and clients, particularly when proposed adjustments affect reported figures. Prior studies demonstrate that such interactions can influence the final content of financial statements, positioning auditors not merely as verifiers but also as participants in shaping reported outcomes (Choi, 2026; Hamrick et al., 2023). While this interaction is a normal aspect of auditing, it simultaneously introduces ethical tension, especially when client interest conflicts with professional standards.

A growing body of literature highlights how ethical pressure, including client influence and economic incentives, may impair auditors' objectivity and reduce audit quality (Wiratno et al., 2023). These studies consistently emphasize external pressures and individual vulnerabilities, such as self-interest or emotional factors, as key determinants of unethical behavior. However, much of this discussion remains concentrated on observable outcomes, with limited attention to the underlying processes through which auditors develop resilience against such pressures.

Auditor independence, widely regarded as the cornerstone of audit credibility, has predominantly been examined through regulatory frameworks and professional standards (Lubis & Siregar, 2025; Marisca et al., 2024). Recent studies continue to emphasize independence as a formal and structural attribute linked to compliance, governance, and audit quality (Hartono et al., 2025; Zhang & Wei, 2022). Although prior research acknowledges the role of personal values and ethics in shaping judgment, these elements are typically modeled as measurable variables or moderating factors rather than as dynamic processes shaped through experience and reflection (Colette & Lukman, 2024; Hamid et al., 2025). In parallel, emerging studies in Islamic accounting suggest that ethical and spiritual values contribute to auditor behavior and independence; however, such values are often framed normatively and lack empirical exploration of how they are internalized in everyday audit practice (Sari & Juardi, 2025).

Research on auditor independence has predominantly focused on external determinants and formal mechanisms. Empirical studies generally conceptualize independence as a function of variables such as client pressure, audit fees, auditor tenure, as well as governance structures and professional ethics. For instance, Hamid et al. (2025) demonstrate that auditor ethics can serve as a mediating variable in addressing threats to independence; however, it is still treated as a functional construct within a quantitative framework. Similar patterns are observed in other studies that link auditor independence to audit quality through moderating variables, including audit fees and professional skepticism (Tjan et al., 2024).

Moreover, much of the existing literature continues to treat ethics as a static attribute or a quantifiable variable, with limited attention given to how such values are formed and enacted in practice. Even in studies incorporating religiosity or spirituality, the emphasis tends to be placed on their direct association with performance or audit quality, rather than on the process through which these values are internalized (Hakiki & Senjani, 2022; Maulidi et al., 2024). This suggests that the internal dimension of auditors, particularly how moral and spiritual values are interpreted, constructed, and applied in complex audit settings, remains insufficiently explored.

From an Islamic perspective, although research in this area has begun to develop, it remains largely conceptual and normative in nature. Studies such as Sari and Juardi (2025) indicate that Islamic values can strengthen auditor independence by fostering

spiritual awareness and moral responsibility. Nevertheless, these studies do not explicitly examine how such values are internalized in auditors' lived experiences, especially when they encounter ethical pressures during the audit process.

This gap indicates a need to move beyond descriptive and normative perspectives toward a process-oriented understanding of ethics in auditing. Specifically, there is limited empirical insight into how auditors internalize Islamic spiritual values and how this internalization shapes their responses to ethical dilemmas during audit engagements. Without examining this process, the link between spiritual values and auditor independence remains conceptually asserted but empirically underdeveloped.

Accordingly, this study seeks to address the question: how does the internalization of Islamic spiritual values influence the formation of auditor independence in practice? By focusing on auditors' lived experiences, this research aims to uncover how spiritual values are interpreted, embodied, and enacted in professional contexts. In doing so, it contributes to the literature by bridging the gap between ethical theory and practice, offering a more nuanced understanding of auditor independence that integrates both professional and spiritual dimensions.

## LITERATURE REVIEW

### Islamic Ethics and Auditor Independence

Auditor independence is conceptually understood as a state of being free from influences that may impair objectivity in the formation of audit opinions (Azim & Islam, 2022; Pinatik, 2021). In contemporary scholarship, independence is no longer viewed solely as adherence to professional standards; rather, it is increasingly interpreted as an ethical construct grounded in the internal values of individual auditors (Wu et al., 2024). Within this perspective, Islamic ethical principles provide a more comprehensive normative framework by integrating spiritual, moral, and transcendental dimensions of accountability into professional practice (Sari et al., 2025).

Islamic ethics is grounded in the principle of *tawhid* (Kumar, 2021), which frames all human activities, including audit practices, as acts of devotion to God. Consequently, auditors are not only accountable to stakeholders (Kumar, 2021) but also to Allah as the ultimate source of values. This perspective broadens the notion of independence from merely being free from external pressures to a state of spiritual consciousness that demands inner integrity. Recent studies indicate that, within an Islamic framework, independence is understood as a form of self-restraint and moral awareness rooted in the principles of *amanah* (trustworthiness) and divine accountability (Purwantoro, 2025; Sari & Juardi, 2025).

Within the framework of Islamic ethics, several core principles are particularly relevant to auditor independence, namely *amanah* (trustworthiness), *adl* (justice), *ihsan* (excellence), and *taqwa* (God-consciousness) (Ayedh & Fatima, 2022; Harddian, 2022). These values are increasingly significant given that modern audit practices are frequently exposed to ethical pressures such as client influence, economic incentives, and long-term auditor-client relationships, all of which may threaten independence (Anwar, 2024). The literature suggests that professional and structural pressures can lead to a deterioration in the meaning of independence when not supported by a strong ethical foundation (Hamid et al., 2025). In this regard, Islamic ethics functions as an internal mechanism that strengthens auditors' resistance to such pressures (Ayedh & Fatima, 2022). The integration of Islamic values into auditing has been shown to reinforce the

moral and spiritual dimensions of auditors, thereby promoting more ethical, integrity-driven, and socially oriented audit practices (Safitry et al., 2025).

Furthermore, the Islamic ethical approach emphasizes the importance of internal dimensions, particularly individual spirituality in shaping auditors' behavior (Edgina, 2023). Empirical studies indicate that spiritual values, such as religious awareness and spiritual intelligence, can strengthen the relationship between auditor independence and the quality of audit judgment (Fajrin, 2022; Rajest & Regin, 2024; Triwanti & Putri, 2023). This suggests that independence is not merely the outcome of external regulatory frameworks, but also a product of the internalization of values within the auditor.

Thus, Islamic ethical theory offers a more holistic perspective in understanding auditor independence (Khalid & Sarea, 2021). Independence is no longer viewed merely as a structural condition, but rather as a manifestation of internalized spiritual integrity. This perspective underscores that strengthening auditor independence requires a transformation of values at the individual level, rather than relying solely on the enhancement of regulations and professional standards (Hwang et al., 2022).

### **Cognitive Moral Development Theory**

Cognitive Moral Development Theory posits that an individual's ethical behavior is shaped by the level of moral reasoning, which evolves progressively through distinct cognitive stages and influences how ethical dilemmas are interpreted and addressed within professional contexts (Anis, 2025; Ramadhani et al., 2026; Tormo-Carbó et al., 2024). In the auditing domain, this theory is particularly pertinent, as auditors are frequently confronted with situations requiring complex moral judgments, where the quality of their decisions is significantly affected by their ethical sensitivity and capacity for moral reasoning (Kharisma & Qintharah, 2025; Tormo-Carbó et al., 2024). The theory further asserts that individuals who attain higher levels of moral development are more likely to base their decisions on universal principles, such as justice and integrity, rather than merely complying with rules or yielding to external pressures (Ramadhani et al., 2026; Wisesa, 2016).

In relation to auditor independence, Cognitive Moral Development Theory provides a conceptual foundation suggesting that auditors with higher levels of moral development are better equipped to maintain objectivity and independence, even when confronted with pressures from clients or organizational environments (Kharisma & Qintharah, 2025; Ramadhani et al., 2026; Tormo-Carbó et al., 2024). Furthermore, cognitive moral development is closely associated with auditors' ability to identify ethical issues, assess moral consequences, and make decisions that align with professional values and public accountability (Hermina et al., 2026; Ramadhani et al., 2026).

From the perspective of this study, the internalization of Islamic spiritual values can be understood as a factor that reinforces auditors' cognitive moral development, thereby encouraging individuals to attain higher levels of moral reasoning grounded in ethical awareness and transcendental accountability (Anis, 2025; Ramadhani et al., 2026; Tormo-Carbó et al., 2024). Accordingly, Cognitive Moral Development Theory offers a robust conceptual framework for explaining that auditor independence is not solely shaped by external regulations, but also by the level of individual moral maturity formed through the internalization of values, including Islamic spiritual principles (Kharisma & Qintharah, 2025; Ramadhani et al., 2026).

## RESEARCH METHOD

### Research Design

The present study adopts a qualitative phenomenological approach to capture and interpret the lived experiences of auditors in internalizing Islamic spiritual values within audit practices. This approach is particularly suitable as it emphasizes the meaning individuals assign to their experiences, rather than merely describing observable events. The phenomenon under investigation is the process of internalizing Islamic spiritual values and their influence on auditor independence in professional settings.

### Population and Sampling

The participants in this study consist of Muslim auditors employed at Public Accounting Firms, selected through purposive sampling. The criteria for selection include: (1) a minimum of three years of audit experience to ensure sufficient professional exposure, and (2) an adequate understanding or practice of Islamic spiritual values in their daily and professional lives. These criteria are intended to ensure that informants possess rich, relevant, and reflective experiences aligned with the research focus.

### Data Collection

Data were collected primarily through semi-structured, in-depth interviews, allowing participants to freely articulate their experiences while still maintaining alignment with the research objectives. Interviews were conducted iteratively until data saturation was achieved, ensuring that no new significant insights emerged. All interviews were recorded, transcribed verbatim, and complemented by reflective field notes to capture contextual nuances.

### Data Analysis

The data analysis process followed a phenomenological procedure involving several stages. First, the researcher conducted horizontalization by identifying significant statements related to the phenomenon. These statements were then clustered into themes to reveal patterns of meaning. Subsequently, data reduction was performed to refine and focus on essential themes. The researcher then developed both textural descriptions (what participants experienced) and structural descriptions (how they experienced it), culminating in a composite interpretation that represents the essence of the phenomenon.

### Trustworthiness and Validation

To ensure the credibility and trustworthiness of the findings, several validation strategies were employed. Member checking was conducted by returning the interpreted data to participants for confirmation. Triangulation was applied by comparing interview data with relevant documents or supporting literature. Additionally, peer debriefing and maintaining an audit trail were utilized to enhance transparency and minimize researcher bias. Through these rigorous procedures, the study aims to produce findings that are both conceptually rich and empirically grounded, while maintaining originality and avoiding plagiarism.

## RESULTS

### Structural Description 1: Objectivity in Audit Practice

Within the auditing profession, objectivity constitutes a fundamental principle for preserving the integrity and credibility of audit outcomes. An objective stance refers to the auditor's capacity to act on the basis of verifiable facts and evidence, free from bias,

personal interests, or external pressures. The following excerpts are drawn from interviews with informants:

“As auditors, we must be able to observe facts as they are, without being influenced by personal relationships or pressure from any party. This can be particularly challenging when auditing large corporations or long-standing clients.” (Auditor at Public Accounting Firm, 2025).

“We consistently strive to maintain our independence and objectivity. To support this, we implement auditor rotation and hierarchical review procedures to ensure that objectivity is preserved.” (Auditor at Public Accounting Firm, 2025).

The informants interpret independence as the ability to assess facts objectively without being influenced by personal relationships or external pressures. However, in practice, such independence encounters significant challenges, particularly in the context of long-term client relationships and the complexity of auditing large organizations. To address these challenges, audit firms employ institutional mechanisms, such as auditor rotation and multi-level review processes, as safeguards to uphold objectivity. This indicates that independence is not solely an individual attribute but is also reinforced by organizational systems and controls.

Additional insights from a senior auditor further elaborate on this perspective:

“One way we maintain objectivity is by continuously questioning our own assumptions. We also apply professional skepticism, meaning that we always verify the information provided, regardless of how reliable the source may appear.” (Auditor at Public Accounting Firm, 2025).

Objectivity in auditing is therefore not maintained exclusively through formal procedures but also through reflexive practices, particularly by critically examining one’s own assumptions. Moreover, auditors adopt professional skepticism as a foundational attitude in evaluating information. Evidence obtained is not accepted at face value; rather, it undergoes rigorous verification irrespective of the perceived credibility of its source. This demonstrates that objectivity is constructed through the integration of reflective awareness and the application of evidence-based professional principles.

Furthermore, the auditor’s commitment to fact and evidence-based judgment reflects the ethical value of *shiddiq* (truthfulness), understood as a commitment to substantive truth. Auditors strive to perceive reality as it is, without distortion arising from personal interests or external pressures. The informants’ emphasis on resisting the influence of personal relationships illustrates the preservation of both intellectual and moral integrity. From an Islamic perspective, *shiddiq* extends beyond truthful expression; it encompasses ensuring that all evaluative processes and professional judgments are grounded in objective truth.

### **Structural Description 2: Independence as a Fundamental Pillar in Audit Practice**

Auditors are required to maintain objectivity and impartiality in the execution of their duties. This requirement is essential for safeguarding the integrity of audit outcomes and sustaining public trust in the auditing profession. The following excerpt is derived from an interview with an informant, a partner at a public accounting firm:

“Without independence, the credibility of an audit report would be questioned. An auditor must be able to resist any form of intervention or pressure from any party that may compromise audit objectivity.” (Auditor at Public Accounting Firm, 2025).

In another interview, the informant further stated:

“Clients often attempt to influence audit outcomes, either directly or indirectly. However, as auditors, we must firmly uphold the principles of independence and professionalism.” (Auditor at Public Accounting Firm, 2025).

The informant conceptualizes independence as the core foundation of the auditing profession, which ultimately determines the credibility of audit reports. In the absence of independence, audit results are perceived as lacking meaning and cannot be relied upon by users of financial statements. In practice, auditors are frequently exposed to various forms of pressure and intervention from clients, both overt and subtle. Consequently, auditors are required to demonstrate strong professional judgment and principled resilience in resisting any influence that may impair their objectivity. This finding suggests that independence is not merely a normative requirement but a value that must be actively upheld and negotiated within complex practical contexts.

Furthermore, the conceptualization of independence as the foundation of audit credibility reflects the ethical value of *amanah* (trustworthiness). Auditors recognize that their responsibilities extend beyond serving client interests to encompass broader public accountability. The informant’s assertion that audit reports lose their significance in the absence of independence underscores the moral obligation borne by auditors to uphold public trust. From an Islamic perspective, *amanah* obliges auditors to refrain from abusing their position and to preserve the integrity and trust conferred upon them by society.

### **Structural Description 3: Upholding Honesty in the Face of Client Pressure**

Auditors are frequently confronted with various forms of pressure from clients. Several participants revealed that audit practices are often characterized by negotiation dynamics or even subtle forms of client intervention. One informant stated:

“There are situations where clients ask us to ‘see things from another perspective,’ but if we adhere to the principle of *shiddiq*, we cannot alter facts merely to satisfy their expectations.” (Auditor at Public Accounting Firm, 2025).

Another informant offered a more critical perspective:

“In reality, there is sometimes pressure from superiors or even from within the firm, especially when dealing with major clients. In such situations, integrity and honesty are truly put to the test.” (Auditor at Public Accounting Firm, 2025).

In audit practice, client pressure is often conveyed in subtle ways, such as encouraging auditors to “consider alternative perspectives.” However, by upholding the principle of honesty, auditors resist any attempt to manipulate or reinterpret facts for particular interests. Beyond external pressures, auditors also encounter internal pressures originating from superiors or organizational expectations, particularly when handling high-value clients. Under such circumstances, the auditor’s integrity is rigorously tested.

This indicates that integrity functions as an operational principle that is continuously challenged within complex and ethically ambiguous situations.

The informants' refusal to "see things from another perspective" when such a request implies altering factual evidence reflects the internalization of the value of *shiddiq*. Auditors position truth as an absolute principle that is non-negotiable. The findings further demonstrate that integrity and honesty emerge simultaneously when auditors face pressure, indicating a deep integration between *shiddiq* and *amanah* within professional audit practice.

#### **Structural Description 4: Responsibility and Accountability in Audit Practice**

Within the auditing context, accountability extends beyond mere compliance with technical standards and regulatory requirements. It encompasses the execution of duties with a full awareness that every action and decision carries broader implications. The following statements were obtained from interviews with informants:

"Accountability is our responsibility to our superiors, to the institution, and to society." (Auditor at Public Accounting Firm, 2025).

"Accountability also represents an auditor's obligation to report the work that has been carried out." (Auditor at Public Accounting Firm, 2025).

Accountability is thus understood as a form of responsibility that is directed not only toward superiors and the organization but also toward society as a key stakeholder in audit outcomes. Moreover, accountability is perceived as an entrusted duty (*amanah*) that must be upheld by auditors, thereby embedding moral and ethical dimensions within professional practice. In its practical manifestation, accountability is realized through the transparent reporting of completed audit work. This indicates that accountability is not merely administrative in nature but also reflects the auditor's professional and social responsibility.

#### **Structural Description 5: The Context of Spiritual Accountability**

Participants emphasized that audit work entails an ultimate form of accountability that transcends professional and institutional boundaries. This perspective situates auditing not merely as a technical or organizational function but as an activity with profound spiritual implications. One informant stated:

"What concerns me is not only the possibility of being professionally wrong, but how this will be accounted for in the hereafter. That is what compels me to uphold the trust entrusted to me." (Auditor at Public Accounting Firm, 2025).

Another informant added:

"If we are truly aware..., we would not dare to manipulate or conceal information, because we are not only accountable to humans, but also to God." (Auditor at Public Accounting Firm, 2025).

Accountability, therefore, is not solely understood as professional responsibility but also as a form of spiritual accountability that extends to the hereafter. This awareness generates a sense of moral consciousness, often expressed as fear that functions as an internal ethical control in the execution of audit duties. Furthermore, auditors perceive their work as an entrusted responsibility (*amanah*) that must be upheld with the highest

level of integrity. The recognition that accountability is directed not only toward human stakeholders but also toward God discourages auditors from engaging in manipulation or unethical practices. This finding underscores the significant role of spirituality in shaping ethical behavior within the auditing profession.

The informants' expression of fear regarding accountability in the hereafter reflects the internalization of *taqwa*, a state of God-consciousness in which individuals remain aware that all actions are observed by Allah. This perspective reinforces the belief that audit work must be accounted for not only in worldly terms but also in a transcendent dimension, thereby framing professional duties as a sacred trust.

### **Structural Description 6: Maintaining Neutrality in Audit Practice**

Neutrality in audit practice is interpreted by informants as the ability to remain objective and impartial, without aligning with the interests of clients, superiors, or any other stakeholders. One informant shared a specific experience:

“There have been situations where we were asked to ‘adjust’ the findings. However, we must remain neutral and cannot take sides.” (Auditor at Public Accounting Firm, 2025).

Another informant added:

“When partiality occurs, it is usually due to pressure. For example, when a client expects a particular outcome, that is when our objectivity is truly tested.” (Auditor at Public Accounting Firm, 2025).

In audit practice, auditors may encounter situations in which they are asked to “adjust” findings to accommodate particular interests. Such requests are typically initiated by clients who seek specific audit outcomes. In these circumstances, auditors are required to maintain neutrality and resist any inclination toward partiality. Informants further indicated that a lack of neutrality often arises as a consequence of external pressure, thereby placing the auditor's objectivity under significant strain. This suggests that neutrality is not an automatic condition but rather a professional commitment that must be consciously upheld in the face of competing interests and external demands.

The neutrality demonstrated by auditors reflects the ethical principle of *‘adl* (justice), which requires individuals to act impartially and to position matters in a fair and proportionate manner. This is evident in the refusal to favor clients or other parties, the reliance on factual evidence rather than vested interests, and the rejection of requests to “adjust” audit findings.

### **Structural Description 7: Professional Consistency in Audit Practice**

Auditors emphasize that the primary challenge in audit practice lies not in understanding auditing standards, but in consistently applying them across varying circumstances. One informant stated:

“The standards are already clear, but the real difficulty lies in consistently implementing them.” (Auditor at Public Accounting Firm, 2025).

Another informant added:

“What is required is consistency in order to maintain audit quality.” (Auditor at Public Accounting Firm, 2025).

The informants highlighted that, although auditing standards are well-defined, the principal challenge emerges in sustaining consistency in their application. In practice, auditors frequently encounter conditions that diverge from ideal or prescribed scenarios, requiring them to remain steadfast in adhering to established principles. Under such circumstances, consistency becomes a value that is continuously tested. Furthermore, informants stressed that consistency is a critical determinant in maintaining audit quality. This suggests that audit quality is not solely a function of the existence of standards, but also of the auditor's capacity to apply those standards consistently across diverse and often complex situations.

The informants' assertion that "the real difficulty lies in consistent implementation" directly reflects the value of *istiqomah* (steadfastness). Auditors are required to remain committed to applying standards even when practical conditions are less than ideal. *Istiqomah* is manifested through the consistent application of auditing standards across different contexts, the firmness of principles despite pressures or constraints, and a sustained commitment to audit quality. Accordingly, audit quality is not merely derived from knowledge of standards, but from the discipline and perseverance in upholding them in practice.

## DISCUSSION

Audit practice is not merely a technical activity grounded in professional standards; rather, it also constitutes an ethical and spiritual practice enriched by the internal values of auditors. The findings derived from the seven structural descriptions reveal a clear integration between professional auditing principles and Islamic spiritual values, which collectively shape auditors' behavior in navigating the complexities and dynamics of audit practice.

### **Objectivity as the Epistemological Foundation of Auditing**

Findings from Structural Description 1 indicate that objectivity is not merely understood as compliance with auditing standards, but as an epistemological process in the pursuit of truth. Auditors do not simply accept information at face value; rather, they engage in verification through professional skepticism and critical reflection on underlying assumptions.

The auditing literature emphasizes the importance of professional skepticism as a mechanism for mitigating bias. However, this study extends that perspective by demonstrating that objectivity also encompasses a spiritual dimension through the value of *shiddiq*, understood as a commitment to substantive truth. Accordingly, objectivity in this study is not solely technical in nature, but also moral and spiritual, integrating rationality (evidence-based reasoning) with value-based integrity. This finding is consistent with prior studies emphasizing the role of professional skepticism and ethical awareness in maintaining audit objectivity (Kharisma & Qintharah, 2025; Tormo-Carbó et al., 2024). However, the present study extends this perspective by demonstrating that objectivity is not only a cognitive process but also a value-driven practice grounded in the internalization of spiritual principles.

### **Independence as a Moral and Institutional Pillar**

In Structural Description 2, independence is conceptualized as the fundamental foundation of audit credibility. This finding aligns with agency theory, which positions auditors as independent parties responsible for mitigating conflicts of interest between management and shareholders. However, this study demonstrates that independence is

not solely structural in nature, but also encompasses moral and spiritual dimensions. The value of *amanah* serves as a foundational principle in maintaining independence, whereby auditors recognize that their responsibility extends beyond clients to the broader public.

Furthermore, mechanisms such as auditor rotation and hierarchical review indicate that independence is shaped by a combination of individual and systemic factors. At the individual level, it is grounded in the auditor's moral integrity, while at the systemic level, it is reinforced through organizational controls. Accordingly, independence in this study is multidimensional, encompassing technical, institutional, and spiritual dimensions. This finding supports previous research that conceptualizes auditor independence as influenced by both structural and individual factors (Hartono et al., 2025; Zhang & Wei, 2022). While prior studies primarily emphasize regulatory and governance mechanisms, the present study highlights that internalized values such as *amanah* play a crucial role in reinforcing independence at the individual level.

### **Integrity under Pressure: The Dilemmatic Reality of Audit Practice**

Structural Description 3 reveals that audit practice is inherently shaped by various forms of pressure, both from clients and within the organization. This finding is consistent with prior studies indicating that client pressure is a key factor influencing audit quality (Widyastuti et al., 2025).

However, the primary contribution of this study lies in demonstrating that auditor integrity is not solely influenced by external factors, but also by the internalization of the values of *shiddiq* and *amanah*. Auditors who embody these values tend to resist compromising the truth, even when confronted with dilemmatic situations. This suggests that integrity is not merely a professional attribute, but rather the outcome of deeply internalized moral values. This result aligns with earlier findings that client pressure can significantly affect audit judgment and quality (Widyastuti et al., 2025; Wiratno et al., 2023). However, the current study contributes by showing that the internalization of ethical values enables auditors to resist such pressures, thereby strengthening ethical resilience beyond externally imposed controls.

### **Accountability as a Multidimensional Responsibility**

Structural Description 4 demonstrates that accountability is understood in a broad sense, encompassing responsibility to superiors, institutions, and society. This finding is consistent with the concept of public accountability within professional sectors.

However, this study extends the concept by incorporating a spiritual dimension through the value of *amanah*. Accountability is not merely administrative (reporting), but also moral (honesty) and social (public interest). Accordingly, accountability in this study comprises three primary dimensions: professional (compliance with standards), social (public responsibility), and moral-spiritual (*amanah*). This is in line with prior literature highlighting the role of public accountability in professional auditing practices (Azim & Islam, 2022). Nevertheless, this study extends the concept by incorporating a moral-spiritual dimension, demonstrating that accountability is not only institutional but also internally constructed through value internalization.

### **Spiritual Responsibility as a Primary Internal Control**

Structural Description 5 represents a key finding that distinguishes this study from conventional auditing research. Auditors perceive their work as a responsibility that will ultimately be accounted for in the hereafter. This reflects the value of *taqwa* (God-

consciousness), which functions as a powerful internal control mechanism, surpassing external controls such as regulations or supervision.

From a behavioral theory perspective, this can be associated with self-regulation theory, where individuals govern their behavior based on internal values. However, this study reveals that, in the context of Muslim auditors, such control is rooted in transcendental awareness. Thus, the spiritual dimension does not merely complement professional ethics but serves as a foundational element in sustaining integrity. This finding is consistent with studies in Islamic accounting that emphasize the role of religiosity and spiritual awareness in shaping ethical behavior (Fajrin, 2022; Rajest & Regin, 2024; Triwanti & Putri, 2023). However, unlike prior research that treats spirituality as a variable, this study demonstrates how such values are internalized and enacted in everyday audit practices.

### **Neutrality as a Manifestation of Justice ('Adl)**

Structural Description 6 indicates that neutrality is not an automatic condition but rather the result of a conscious commitment when facing external pressures. While closely related to the concept of independence, neutrality places greater emphasis on attitudes in decision-making processes.

The value of '*adl*' underpins the maintenance of neutrality, requiring auditors to remain impartial and to base their judgments on factual evidence. This finding reinforces the notion that neutrality represents the practical expression of objectivity and the ethical dimension of action. While objectivity reflects a cognitive dimension, neutrality constitutes its behavioral implementation. Therefore, neutrality can be understood as the concrete manifestation of justice in audit practice. This finding supports earlier research indicating that ethical principles such as fairness and justice are essential in maintaining auditor objectivity (Ayedh & Fatima, 2022). The present study further demonstrates that neutrality is not merely a formal requirement but a value-driven practice rooted in internal ethical commitment.

### **Consistency as a Determinant of Audit Quality**

Structural Description 7 highlights that the principal challenge in auditing lies not in understanding standards, but in consistently applying them. This finding aligns with the audit quality literature, which emphasizes the importance of consistency in compliance.

However, this study further demonstrates that consistency is closely associated with the value of '*istiqomah*', defined as the persistence in upholding principles over time. This provides a novel perspective, suggesting that audit quality is not solely determined by technical competence and quality control systems, but also by the moral consistency of auditors in adhering to established standards. This result is consistent with prior studies linking consistency and professional ethics to audit quality (Hamid et al., 2025). However, this study extends the discussion by introducing '*istiqomah*' as a value that reinforces sustained ethical conduct over time, particularly under varying practical conditions.

Overall, these findings suggest that the internalization of Islamic spiritual values operates as a form of ethical self-regulation that shapes auditor behavior across different dimensions of audit practice. Unlike prior studies that treat ethics and spirituality as external or measurable variables, this study conceptualizes internalization as a dynamic cognitive and moral process through which auditors establish ethical boundaries, resist external pressures, and sustain professional integrity. This integrative perspective contributes to the literature by positioning value internalization as a core mechanism linking individual morality with professional independence.

## CONCLUSION

This study aims to examine how the internalization of Islamic spiritual values shapes auditor independence within professional audit practices. Specifically, it seeks to understand how values such as *shiddiq*, *amanah*, *‘adl*, and *istiqomah* are embedded in auditors’ cognitive and ethical frameworks.

The findings reveal that the internalization of Islamic spiritual values functions as an intrinsic ethical control that strengthens auditor independence beyond formal regulations. Each value contributes a distinct dimension: *shiddiq* supports truthfulness, *‘adl* ensures fairness, *amanah* reinforces responsibility, and *istiqomah* sustains consistency in ethical conduct. Collectively, these values form an integrated moral framework that enables auditors to resist external pressures, minimize bias, and maintain professional integrity. Importantly, the study highlights that independence is not solely a structural or regulatory outcome, but is deeply influenced by the auditor’s level of moral internalization.

The key contribution of this research lies in conceptualizing the internalization of Islamic spiritual values as a cognitive ethical process that operates as an internal safeguard for auditor independence. This extends existing literature by bridging Islamic ethical theory with moral cognition, demonstrating that ethical resilience in auditing can be strengthened through value internalization rather than relying exclusively on external enforcement mechanisms.

Practically, the findings suggest that audit firms and professional bodies should incorporate value-based ethical development into training and professional education, particularly by fostering internal moral awareness alongside technical competence. Future research may further explore how these internalized values interact with organizational culture and regulatory environments in shaping audit quality across different institutional contexts.

## LIMITATION

This study is subject to several limitations that should be considered when interpreting the findings. First, the sample was limited to Muslim auditors with an Islamic educational background who were selected through purposive sampling. While this criterion ensured rich and relevant insights aligned with the research objectives, it also restricted the generalizability of the findings to a broader auditing population, particularly auditors from different religious, cultural, or educational backgrounds.

Second, the study relies on a qualitative phenomenological approach, which emphasizes subjective experiences and interpretations. Although this approach provides an in-depth understanding, the findings are inherently influenced by participants’ perspectives as well as the researcher’s interpretation during data analysis. Despite efforts to enhance credibility through techniques such as member checking and triangulation, a degree of subjectivity cannot be entirely eliminated.

Third, the scope of the study is limited in terms of sample size and organizational context, as participants were drawn from a specific professional environment (Public Accounting Firms). Variations in organizational culture, regulatory settings, or geographic contexts may produce different experiences and interpretations of value internalization.

These limitations suggest that future research could expand the sample to include more diverse auditor profiles, incorporate comparative approaches across different cultural or

institutional settings, and potentially combine qualitative insights with quantitative methods to enhance the robustness and generalizability of the findings.

#### ACKNOWLEDGMENT

The authors sincerely appreciate the reviewers and editors for their thorough assessment and constructive comments, which have helped enhance the quality of this article.

#### DECLARATION OF CONFLICTING INTERESTS

The authors declare that there are no potential conflicts of interest regarding the research, authorship, and/or publication of this article.

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