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The Influence of Objectivity, Professional Ethics, Professionalism, And Integrity on the Audit Quality of Auditors of Public Accounting Firms of Medan City

William[1], Ninta Katharina[2], Eko Deswin Miechaels Siringo-Ringo[3]
[1,2]PUI Finance Universitas Prima Indonesia, [3]Universitas Murni Teguh

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ABSTRACT
Audit quality is the main indicator of the credibility of financial statements, but audit practices at the Public Accounting Firm (KAP) of Medan City still show problems related to objectivity, professional ethics, professionalism, and integrity of auditors that are not fully in accordance with expectations. This study aims to determine the influence of objectivity, professional ethics, professionalism, and integrity on the audit quality of Medan City KAP auditors, both partially and simultaneously. This study uses a causal quantitative approach with a saturated sample technique on 35 Medan City KAP auditors. Primary data were collected through questionnaires and analyzed using multiple linear regression with the help of SPSS, preceded by a classical assumption test (normality, multicollinearity, and heteroscedasticity). The results showed that objectivity, professional ethics, professionalism, and integrity each had a positive and significant effect on audit quality partially, and simultaneously the four variables had a significant effect with an Adjusted R Square value of 0.717 (Fcal 22.560 > Ftable 2.69; sig. 0.000). Professionalism contributed the largest to improving audit quality (51.8%), followed by integrity (23.6%), objectivity (20.2%), and professional ethics (11.6%). These findings confirm that the four characteristics and competencies of auditors consistently determine audit quality, so KAP and auditors need to strengthen objectivity, professional ethics, professionalism, and integrity in order to maintain the credibility of audit results and public trust in the public accounting profession.

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Corresponding Author:
William
Universitas Prima Indonesia
Williamliew2005@gmail.com

INTRODUCTION

Audits are an important part of maintaining transparency and accountability of financial statements, especially for companies that already have public reporting obligations. Public Accounting Firms (KAP) have a strategic role in ensuring that clients' financial statements are in accordance with generally accepted accounting principles and standards. Various cases that have occurred in the field show that weak audit quality can have a serious impact, such as the case of alleged embezzlement of funds of the Dhyana Pura Bali Foundation involving auditors in 2024 with losses of up to IDR 25.5 billion (NusaBali.com, 2025), as well as cases of indications of irregularities at PT Indofarma Tbk. which caused state losses of IDR 371.8

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billion despite financial reports It has gone through the audit stage by an independent auditor.

Research on the factors that affect audit quality is important to be conducted, especially in KAP in Medan City which continues to grow in line with the increasing need for audits in the North Sumatra region. In the midst of fierce competition and increasing complexity of financial statements, auditors are required to work professionally and objectively. However, in reality, the quality of audits produced by some auditors in Medan City KAP is still not fully in line with expectations, characterized by indications of inobjectivity due to client pressure, neglect of professional ethics, lack of competency improvement, and a compromising attitude towards audit findings that should be followed up firmly.

This study focuses on four key factors that are suspected of influencing audit quality, namely objectivity, professional ethics, professionalism, and auditor integrity. Objectivity requires auditors to conduct assessments in a neutral and impartial manner; professional ethics are moral guidelines that guide auditors to be honest, fair, and responsible; professionalism includes technical competence and auditor experience; while integrity requires auditors to be consistent in upholding the value of truth. The scope of research is limited to auditors who work in the KAP area of Medan City.

Based on the description above, this study aims to analyze the influence of objectivity, professional ethics, professionalism, and integrity on the audit quality of Medan City KAP auditors, both partially and simultaneously, so as to provide an empirical picture of factors that need to be strengthened to improve the quality of audits in the region.

LITERATURE REVIEW AND PROBLEM FORMULATION

Objectivity is an important principle that auditors must have to produce quality audit reports. Rahman (2022) stated that objectivity ensures that auditors are not influenced by pressure from any party in giving opinions on financial statements, while Sari (2023) emphasized that the level of auditor objectivity is very influential in avoiding bias during the audit process, and Prasetyo (2025) added that auditors who uphold objectivity are able to convey audit results honestly even to the detriment of the audited party. In line with this, professional ethics also play an important role in maintaining the integrity and public trust in the auditor profession. Lestari (2024) explained that the application of strong professional ethics helps auditors maintain their independence, Widiyanto (2023) added that auditors' ethical behavior is able to prevent fraud or manipulation in the audit process, and Sari and Putra (2025) stated that compliance with the professional code of ethics reflects auditors' social responsibility to stakeholders.

In addition to objectivity and professional ethics, professionalism and integrity are also important determinants of audit quality. Nugroho (2021) stated that professional auditors will always update their knowledge and skills, Sari (2022) added that high professionalism makes auditors able to maintain the quality of work even under pressure, and Firmansyah (2023) explained that professionalism encourages auditors to work accurately and consider risks carefully. On the other hand, Herlina (2021) stated that auditors with integrity will not be tempted by personal interests or external pressures, Arifin (2022) revealed that integrity

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helps auditors maintain honesty in every stage of the audit, and Yusuf and Daris (2021) added that high integrity makes auditors focus more on the accuracy of audited data. Although the four concepts have been studied separately, the research that examines the influence of the four together on the context of KAP in Medan City is still limited, thus creating a gap between theory and empirical practice in the region.

Based on these gaps, the formulation of this research problem is the extent to which objectivity, professional ethics, professionalism, and integrity affect the audit quality of Medan City KAP auditors, both partially and simultaneously. Based on the formulation of these problems, the research hypothesis is formulated as follows: H1: Objectivity partially affects Audit Quality; H2: Professional Ethics partially affect Audit Quality; H3: Professionalism partially affects Audit Quality; H4: Integrity partially affects Audit Quality; and H5: Objectivity, Professional Ethics, Professionalism, and Integrity simultaneously affect the Audit Quality of Medan City KAP Auditors.

METHODS

This study uses a quantitative approach with causal or explanatory properties, which is research that analyzes the cause-and-effect relationship between independent variables and dependent variables. According to Sugiyono (2021), quantitative research is systematic, stru

ctured, and uses numerical data to test hypotheses objectively, while Creswell (2022) emphasizes that quantitative research aims to explain the relationship between variables through measurable statistical analysis. The research was carried out in the KAP area of Medan City, North Sumatra, in the period of May–December 2025.

The research population is all auditors working at the Medan City KAP which totals 35 people. Because the population is relatively small, the sample determination technique uses saturated samples (Roesminingsih et al., 2024), where all members of the population are used as research samples. The data used are in the form of primary data obtained through questionnaires, and are supported by interviews at the pre-survey stage and literature studies (Sholihin, 2020; Wijaya et al., 2024). The research instrument was tested using a validity test with Pearson's Bivariate correlation (calculated compared to the table at df = N–2, a significant level of 5%) according to Fathoroni et al. (2020), as well as a reliability test with Cronbach's Alpha coefficient, where a value above 0.60 is declared reliable (Surajiyo et al., 2020; Herlina, 2021).

The data were analyzed using descriptive statistics and multiple linear regression analysis (Priyatno, 2022) with the equation Y = a + b1X1 + b2X2 + b3X3 + b4X4, where Y is Audit Quality, X1 Objectivity, X2 Professional Ethics, X3 Professionalism, X4 Integrity, a constant, and b regression coefficient. Before hypothesis testing, classical assumption tests were carried out which included normality tests (histograms, normal probability plots, and Kolmogorov-Smirnov tests), multicollinearity tests (Tolerance and VIF values), and heteroscedasticity tests (scatterplot and Glejser tests). Hypothesis testing is carried out through a t-test to see the partial influence (Hα is accepted if the calculation is > table) and the F-test to see the simultaneous influence (Hα is accepted if the Fcalculate > Ftable), as well as the determination coefficient (Adjusted R Square) to measure the amount of contribution

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of independent variables to dependent variables (Rahmadhani, 2021; Priyatno, 2022; Arvianti & Anggrasari, 2022).

RESULTS AND DISCUSSION

Descriptive Statistics

Table 1. Descriptive Statistics

Variable	N	Minimum	Maximum	Red	Std. Deviation
Objectivity	35	15	36	23.57	6.175
Professional Ethics	35	14	39	22.09	7.512
Professionalism	35	22	36	30.20	3.306
Integrity	35	18	28	23.20	2.868
Audit Quality	35	26	39	30.80	3.132

Source: Data Processing, 2025

Based on Table 1, the Objectivity variable has a value range of 15–36 with an average of 23.57; Professional Ethics ranges from 14–39 with an average of 22.09; Professionalism ranges from 22–36 with an average of 30.20; Integrity ranges from 18–28 with an average of 23.20; and Audit Quality ranges from 26–39 with an average of 30.80. The distribution of these scores shows variations in respondents' perceptions of each research variable.

Classical Assumption Test

The results of the No.rmality test showed a bell-shaped histogram pattern that did No.t bend to the left or right, as well as the points on the No.rmal probability plot spread along a diagonal line, so that the residual regression No.del was declared to be No.rmally distributed. This was strengthened by the Kolmogorov-Smirnov test which produced a significance value of 0.200 (greater than 0.05), so that the data was classified as No.rmally distributed.

Table 2. Multicollinearity Test Results (Tolerance and VIF)

Variable	Tolerance	VIVID
Objectivity	.823	1.215
Professional Ethics	.725	1.379
Professionalism	.849	1.178
Integrity	.843	1.186

Source: Data Processing, 2025

All free variables had a Tolerance value of > 0.1 and a VIF value of < 10, so that no problem of multicollinearity between independent variables was found. Furthermore, the scatterplot results showed that the dots spread randomly without forming a specific pattern, and the Glejser test produced a significance value of all variables above 0.05 (Objectivity 0.257; Professional Ethics 0.511; Professionalism 0.476; Integrity 0.115), so that the regression model was declared free of heteroscedasticity.

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Multiple Linear Regression Analysis

Table 3. Multiple Regression Coefficient Test Results

Models	B	Std. Error	Beta	t	Sig.
(Constant)	2.361	3.531	-	.669	.509
Objectivity	.202	.051	.398	3.964	.000
Professional Ethics	.116	.045	.279	2.607	.014
Professionalism	.518	.094	.547	5.521	.000
Integrity	.236	.108	.216	2.172	.038

Source: Data Processing, 2025. Dependent Variable: Audit Quality

Based on Table 3, the regression equation of Audit Quality = 2.361 + 0.202 Objectivity + 0.116 Professional Ethics + 0.518 Professionalism + 0.236 Integrity is obtained. A constant value of 2.361 means that if the four independent variables are valued at 0, then the Audit Quality is 2.361. Each increase in Objectivity will increase Audit Quality by 20.2%; increase in Professional Ethics will increase Audit Quality by 11.6%; increase in Professionalism will increase Audit Quality by 51.8%; and increase in Integrity will increase Audit Quality by 23.6%.

Table 4. Coefficient of Determination (Model Summary)

Models	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.866	.750	.717	1.666

Objectivity, Professional Ethics Source: Data Processing, 2025. Predictors: (Constant), Integrity, Professionalism,

The Adjusted R Square value of 0.717 indicates that Objectivity, Professional Ethics, Professionalism, and Integrity together are able to explain the variation in Audit Quality, while the rest is explained by other variables outside this research model.

Table 5. Test Results F (ANOVA)

Models	Sum of Squares	df	Mean Square	F	Sig.
Regression	250.367	4	62.592	22.560	.000
Residual	83.233	30	2.774	-	-
Total	333.600	34	-	-	-

Source: Data Processing, 2025. Dependent Variable: Audit Quality

The results of the F test showed that the Fcount of 22.560 was greater than the Ftable of 2.69 with a significance level of 0.000 (< 0.05), so it can be concluded that Objectivity, Professional Ethics, Professionalism, and Integrity simultaneously have a positive and significant effect on Audit Quality.

Partial Hypothesis Testing

The results of the t-test in Table 3 show that the four independent variables have a tcal value greater than ttable (2.042) with a significance level below 0.05: Objectivity (tcal 3.964; sig. 0.000), Professional Ethics (tcal 2.607; sig. 0.014), Professionalism (tcal 5.521; sig.

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0.000), and Integrity (tcal 2.172; sig. 0.038). Thus, H1, H2, H3, and H4 are accepted, which means that Objectivity, Professional Ethics, Professionalism, and Integrity each have a significant partial effect on Audit Quality.

Discussion

The Effect of Objectivity on Audit Quality. The results of the study show that objectivity has a positive and significant effect on audit quality, in line with the research of Putri and Mulyadi (2021) who stated that auditor objectivity has a positive and significant effect on audit quality, and Sari et al. (2022) who found that independent and objective auditors are better able to reveal the true condition of financial statements without personal bias.

The Influence of Professional Ethics on Audit Quality. These findings support the research of Rahman and Yuliani (2020) who stated that auditors who adhere to ethical values tend to produce more objective and quality audit reports, and Hidayat et al. (2021) who show that the application of professional ethics consistently increases the confidence of financial report users in audit results.

The Influence of Professionalism on Audit Quality. Professionalism makes the greatest contribution in this study, in line with Susanto and Prabowo (2019) who state that professional auditors are able to carry out audit procedures according to standards and have good analytical skills, and Lestari and Nugroho (2022) who affirm that professionalism plays an important role in improving the accuracy and accuracy of auditors in disclosing audit findings.

The Influence of Integrity on Audit Quality. These results are in line with Wijaya and Kurniawan (2020) who stated that auditors with high integrity will submit audit results honestly and according to facts in the field, and Amelia et al. (2021) who prove that auditors with high integrity tend to be more compliant with audit standards and professional codes of ethics.

The Influence of Objectivity, Professional Ethics, Professionalism, and Integrity Simultaneously on Audit Quality. These results are in line with the research of Prasetyo et al. (2021) who stated that objectivity, professional ethics, and professionalism simultaneously have a significant effect on audit quality, and Dewi and Handayani (2022) who found that integrity, professionalism, and professional ethics together have a major contribution to audit quality. The combination of these four factors confirms that audit quality is not only determined by technical ability, but also by the character and ethical values inherent in the auditor.

CONCLUSION

Based on the results of the analysis and discussion, it can be concluded that: (1) Objectivity partially has a significant effect on the Quality of Audit of Medan City KAP Auditors; (2) Professional Ethics partially have a significant effect on Audit Quality; (3) Professionalism partially has a significant effect on Audit Quality; (4) Integrity partially has a significant effect on Audit Quality; and (5) Objectivity, Professional Ethics, Professionalism, and Integrity simultaneously have a significant effect on the Audit Quality of Medan City KAP Auditors,

with a contribution of 71.7% (Adjusted R Square) to the variation in Audit Quality. These findings provide an empirical contribution that audit quality is determined not only by technical competence, but also by the moral character of the auditor. For Public Accounting Firms, it is recommended to pay attention to and foster the objectivity, professional ethics, professionalism, and integrity of their auditors. For auditors, it is recommended to always maintain these four aspects in the implementation of audit tasks. For future researchers, it is recommended to add other variables beyond these four variables as predictors of audit quality, in order to enrich understanding of the factors that affect audit quality.

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