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The Effects of Auditor Objectivity, Auditor Integrity, and Auditor Accountability on Audit Opinion

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Abstract

This study examines the relationships between auditor objectivity, auditor integrity, auditor accountability, and audit opinion among auditors employed at public accounting firms. A quantitative causal-associative survey design was employed using questionnaire data collected through Google Forms from 90 auditors affiliated with 15 public accounting firms. Data were measured using a five-point Likert scale and analyzed through partial least squares structural equation modeling (PLS-SEM) using SmartPLS 3. The analysis included descriptive statistics, measurement model evaluation, structural model assessment, and hypothesis testing through bootstrapping. The findings demonstrate that auditor objectivity has a positive and statistically significant relationship with audit opinion (β = 0.317; t = 2.544; p = 0.006). Auditor integrity also exhibits a positive and significant relationship (β = 0.287; t = 2.184; p = 0.015), while auditor accountability demonstrates the largest positive relationship (β = 0.328; t = 3.165; p = 0.001). The structural model explains 77.2% of the variance in audit opinion (R^2 = 0.772; adjusted R^2 = 0.764). These findings establish the empirical relevance of objectivity, integrity, and accountability in auditors' assessments of audit opinions. The study contributes an integrated behavioral auditing model and highlights the importance of impartiality, ethical consistency, and professional responsibility in audit practice. The findings remain subject to the limitations of cross-sectional, self-reported questionnaire data.

Keywords: *Audit Opinion, Auditor Accountability, Auditor Integrity, Auditor Objectivity, Professional Ethics.*

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INTRODUCTION

The credibility of financial reporting has become increasingly dependent on the ability of independent auditors to deliver professional judgments that accurately reflect the fairness of financial statements. Growing organizational complexity, expanding stakeholder expectations, and heightened scrutiny of corporate governance have increased the significance of audit opinions as instruments of financial accountability and information reliability. Audit opinions represent more than formal conclusions regarding financial statements because their credibility depends on the professional reasoning, ethical conduct, and evidential assessments underlying the audit process. Research involving Indonesian public-sector auditors demonstrates that integrity and independence positively influence audit opinions, indicating that the quality of professional judgment cannot be separated from auditors' behavioral characteristics (Aulia et al., 2024). The relationship between professional characteristics and audit decisions becomes particularly relevant when auditors encounter conflicting interests, incomplete evidence, organizational pressures, or circumstances requiring substantial professional discretion. Experimental auditing literature identifies accountability as an important element influencing judgment and decision-making processes, although its effects depend on the characteristics of accountability arrangements and the expectations imposed on auditors (Donnelly & Donnelly, 2023). Contemporary research further demonstrates that cognitive bias can influence audit judgment, reinforcing concerns that compliance with technical procedures alone may be insufficient to ensure consistently reliable professional decisions (Febriani & Jatmiko, 2026). These developments establish the need to investigate auditor objectivity, integrity, and accountability as distinct but interconnected professional characteristics associated with the formation of audit opinions,

particularly within public accounting firms responsible for assessing the reliability of corporate financial information.

Existing auditing literature has progressively shifted from examining technical competence and procedural compliance toward explaining how behavioral, ethical, and institutional factors shape professional judgment. One research stream emphasizes the importance of integrity and objectivity in maintaining audit quality, although the direction and statistical significance of these relationships are not necessarily consistent. Evidence from regional government internal auditors indicates that objectivity has a positive and significant relationship with audit quality, whereas integrity exhibits a negative but statistically insignificant relationship, suggesting that professional ethical characteristics may operate differently across audit environments (Paranoan et al., 2023). Research on state auditors identifies positive effects of integrity and independence on audit opinions, while professional skepticism and audit situations demonstrate no significant effects in the examined institutional setting (Aulia et al., 2024). A second stream concentrates on the cognitive foundations of audit decisions, demonstrating that professional skepticism is positively associated with audit judgment, although audit experience does not significantly moderate this relationship (Budiadnyani & Dewi, 2024). Related evidence indicates that audit situations, ethical codes, experience, and expertise contribute to professional skepticism, whereas auditor independence does not demonstrate a significant partial effect in the examined sample (Zachry, 2024). Behavioral auditing research extends these findings by identifying cognitive mechanisms that influence professional judgment and by examining the accountability pressures associated with auditors' decision-making responsibilities (Donnelly & Donnelly, 2023; Febriani & Jatmiko, 2026). The synthesis of these research streams indicates that contemporary auditing scholarship increasingly recognizes professional judgment as an outcome shaped by ethical characteristics, psychological processes, and institutional expectations rather than technical competence alone.

Despite these developments, the relationship between auditors' professional characteristics and audit opinions remains insufficiently integrated across the existing empirical literature. A fundamental conceptual limitation concerns the frequent treatment of audit quality, professional skepticism, audit judgment, and audit opinion as closely related outcomes without adequately distinguishing their respective analytical functions. Audit quality reflects characteristics of the audit process and its performance, professional skepticism concerns an evaluative attitude, audit judgment refers to professional assessments made during an engagement, and an audit opinion represents the auditor's formal reporting conclusion. Evidence that integrity and objectivity influence audit quality cannot automatically establish equivalent relationships with audit opinions because these outcomes occupy different positions in the audit process (Paranoan et al., 2023). The empirical relationship between professional characteristics and judgment also remains context-dependent, as research involving government auditors identifies significant relationships between integrity and audit opinions, while evidence involving public accounting firms demonstrates that accountability may have no significant direct relationship with audit judgment (Aulia et al., 2024; Febriani & Jatmiko, 2026). Reviews of experimental auditing research further identify unresolved questions concerning how multiple accountability pressures influence auditors' decisions and how accountability should be operationalized across professional environments (Donnelly & Donnelly, 2023). Research examining professional skepticism and audit judgment offers useful behavioral explanations but does not directly establish the combined relationships of objectivity, integrity, and accountability with the final audit opinion (Budiadnyani & Dewi, 2024). The resulting research gap concerns the limited integrated examination of these three professional characteristics as simultaneous explanatory variables associated specifically with audit opinions among auditors working in public accounting firms. The distinctions between previous research findings and the unresolved relationships examined in the present study are summarized in Table 1.

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Table 1. Previous Studies

No.	Researcher	Year	Variables Examined	Findings
1	Rindani	2022	Auditor Accountability → Audit Opinion	Auditor accountability significantly affects audit opinion.
2	Yuniorita & Padeng	2025	Auditor Objectivity → Audit Opinion	Auditor objectivity significantly influences judgments involved in issuing an audit opinion.
3	Roland & Yulianasari	2019	Auditor Integrity → Audit Opinion	Integrity was found to have a significant effect.
4	Hardinata	2020	Auditor Objectivity, Auditor Integrity → Audit Opinion	Auditor objectivity and integrity each had a significant partial effect on the issuance of an audit opinion.

The unresolved relationships between auditor objectivity, integrity, accountability, and audit opinions have consequences for the theoretical interpretation of audit behavior and the practical management of audit engagements. From an academic standpoint, insufficient differentiation between the determinants of audit quality, judgment, and reporting conclusions may produce conceptual ambiguity when findings from one dependent variable are generalized to another. Research synthesizing experimental evidence on auditor judgment indicates that cognitive processes and the circumstances surrounding audit decisions require more systematic consideration when explaining how auditors reach professional conclusions (Friska & Agustia, 2025). The practical significance of this limitation becomes evident when audit firms attempt to strengthen professional performance through ethical training, supervision, and accountability mechanisms without adequately understanding which auditor characteristics are associated with the reporting outcome being evaluated. Accountability arrangements may shape how auditors justify their decisions, but greater accountability cannot automatically be interpreted as producing better judgment under all circumstances (Donnelly & Donnelly, 2023). Cognitive bias also presents a potential challenge to professional decision-making because auditors may reach different assessments despite operating within similar procedural requirements (Febriani & Jatmiko, 2026). Evidence concerning the influence of ethical codes, experience, expertise, and audit situations on professional skepticism further indicates that the effectiveness of professional development initiatives depends on identifying the specific behavioral dimensions they are intended to improve (Zachry, 2024). A more focused examination of audit opinions is consequently necessary to provide empirical knowledge that can support professional evaluation, ethical supervision, and the development of audit practices emphasizing impartiality, honesty, and responsibility for professional conclusions.

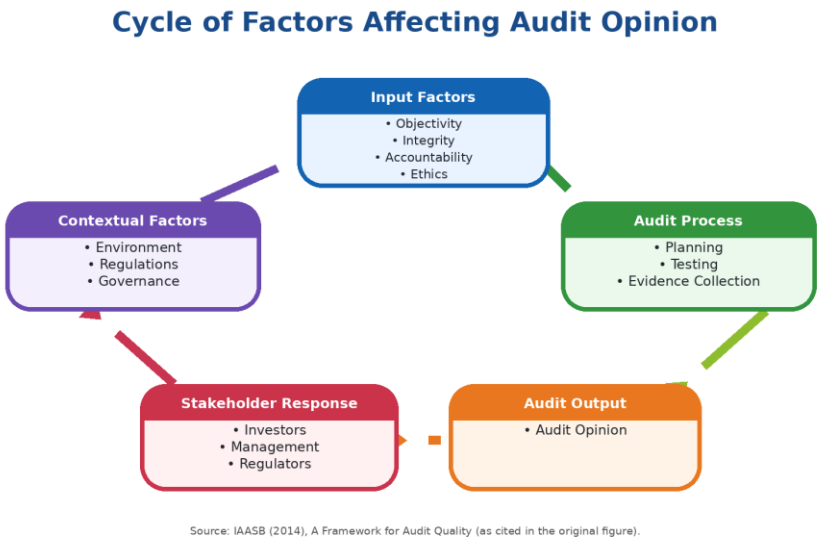


Figure 1. Cycle of Factors Affecting Audit Opinion

The present study is positioned at the intersection of behavioral auditing, professional ethics, and audit reporting research, with a specific emphasis on the simultaneous relationships between auditor objectivity, auditor integrity, auditor accountability, and audit opinion. Its proposed contribution differs from earlier research primarily through the integration of three professional characteristics within a single explanatory model using audit opinion as the dependent construct. Previous research has examined integrity and independence in relation to audit opinions among public-sector auditors, while studies addressing integrity and objectivity have frequently concentrated on audit quality rather than the formal reporting conclusion (Aulia et al., 2024; Paranoan et al., 2023). Other investigations have explored professional skepticism, audit experience, cognitive bias, and accountability in explaining audit judgment, contributing important behavioral explanations without addressing the same combination of explanatory variables and reporting outcomes (Budiadnyani & Dewi, 2024; Febriani & Jatmiko, 2026). The experimental literature additionally emphasizes that accountability is a multidimensional professional mechanism whose implications may vary according to the expectations and pressures associated with audit assignments (Donnelly & Donnelly, 2023). Research reviewing experimental evidence on auditor judgment reinforces the need for greater conceptual precision when connecting professional behavior to audit decision outcomes (Friska & Agustia, 2025). Against this background, the study employs questionnaire data obtained from 90 auditors affiliated with 15 public accounting firms and applies partial least squares structural equation modeling to estimate the relationships among the specified constructs. The novelty is therefore a focused empirical integration of objectivity, integrity, and accountability in explaining reported audit-opinion assessments within the examined public accounting firm sample, rather than a claim that these professional characteristics or analytical techniques have never been investigated previously. Auditor ethics is retained as part of the broader conceptual setting, while the principal explanatory model remains centered on the three specified professional characteristics.

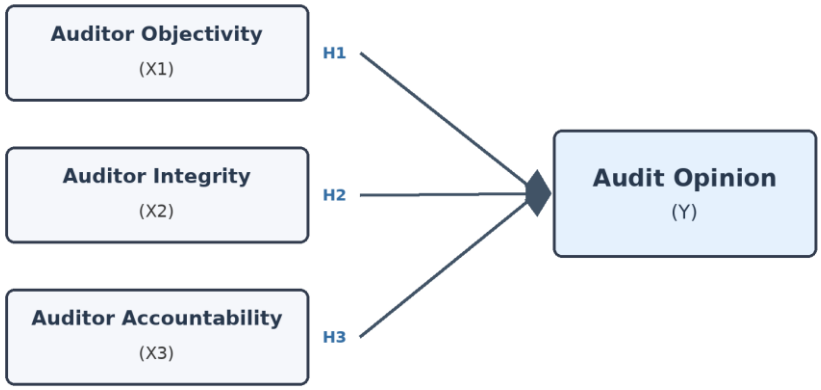


Figure 2 – Conceptual Framework

This study aims to examine the individual relationships of auditor objectivity, auditor integrity, and auditor accountability with audit opinion among auditors working in public accounting firms. The investigation specifically evaluates whether auditor objectivity is positively associated with audit opinion, whether auditor integrity demonstrates a significant relationship with audit opinion, and whether auditor accountability contributes to differences in auditors' assessments of the appropriateness and reliability of audit opinions. A quantitative causal-associative research design is employed using questionnaire responses from 90 auditors representing 15 public accounting firms, with the relationships among the constructs estimated through partial least squares structural equation modeling using SmartPLS 3. The analytical framework evaluates the adequacy of the measurement model, assesses the explanatory capacity of the structural model, and tests the proposed relationships using the available statistical evidence. The theoretical contribution lies in providing an integrated empirical assessment of three professional characteristics associated with audit-opinion formation while maintaining a conceptual distinction between audit opinions, audit quality, and intermediate professional judgments. The methodological contribution concerns the simultaneous estimation of the specified relationships through a structured measurement and modeling framework applied to auditor-level questionnaire data. The practical contribution is directed toward public accounting firms, professional associations, and audit practitioners seeking evidence to inform the development of ethical conduct, impartial professional judgment, and accountability in audit engagements. The study is expected to clarify the relative empirical relevance of objectivity, integrity, and accountability within the examined sample without presuming that questionnaire-based associations establish causality or that the findings necessarily generalize to all audit environments.

RESEARCH METHODS

This study employed a quantitative research approach with a causal-associative survey design to examine the relationships between auditor objectivity, auditor integrity, auditor accountability, and audit opinion. The research used primary data collected through questionnaires distributed electronically using Google Forms to auditors employed at public accounting firms (Kantor Akuntan Publik, KAP). The unit of analysis was the individual auditor, with 90 respondents drawn from 15 public accounting firms. The study population comprised auditors working in public accounting firms, although the total population size could not be established because comprehensive firm-level population information was unavailable. The available research documentation did not specify the sampling technique, geographical coverage, or exact data collection period. The questionnaire employed a five-point Likert scale to measure respondents' assessments of the research constructs. Auditor objectivity (X1) was represented by impartiality, freedom from external interference, absence of conflicts of interest, factual disclosure, and independent professional judgment. Auditor integrity (X2) concerned honesty, courage, wisdom, responsibility, and adherence to professional principles, whereas auditor accountability (X3) reflected responsibility for assigned duties, compliance with professional standards, and justification of audit decisions. Audit opinion (Y) was examined through

respondents' assessments of audit evidence quality, evidence sufficiency, financial statement fairness, compliance with auditing standards, and the appropriateness of professional opinions. Auditor ethics (Z) was also included in the questionnaire and descriptive assessment, although the documented structural hypothesis tests examined only the direct relationships between the three independent variables and audit opinion. The questionnaire documentation did not establish whether the responses represented perceptions of audit-opinion quality or independently verified audit-reporting decisions; the dependent construct was consequently interpreted as a questionnaire-based assessment of audit opinion rather than an objective classification of issued audit reports.

Data processing and statistical analysis were performed using partial least squares structural equation modeling (PLS-SEM) with SmartPLS 3. The analytical procedure comprised descriptive statistical analysis, measurement model evaluation (outer model), structural model evaluation (inner model), and hypothesis testing using bootstrapping. Descriptive analysis summarized the characteristics of respondents and the distributions of their questionnaire responses through observed minimum and maximum values, arithmetic means, standard deviations, and percentages relative to the maximum possible scale score. Measurement model evaluation assessed indicator validity through outer loadings and examined internal consistency reliability using Cronbach's alpha, rho_A, and composite reliability. Average variance extracted (AVE) was also examined to evaluate convergent validity. The available methodological documentation identified an outer-loading criterion exceeding 0.50 and reliability coefficients exceeding 0.70 as the assessment thresholds used in the original analysis. Structural model evaluation employed the coefficient of determination (R^2) and adjusted R^2 to assess the explanatory capacity of the independent constructs for audit opinion. Standardized path coefficients were used to estimate the direction and magnitude of the relationships between auditor objectivity and audit opinion (H1), auditor integrity and audit opinion (H2), and auditor accountability and audit opinion (H3). Statistical significance was evaluated using bootstrapped t-statistics and p-values under a two-tailed testing framework with a 5% significance level. The analysis was limited to the relationships and diagnostic procedures documented in the original research, without introducing additional statistical tests or unreported model specifications. The available documentation did not provide the number of bootstrap resamples, the questionnaire's complete item wording, discriminant validity results, or details of research ethics approval; these procedures and records were therefore not asserted as having been completed.

RESULTS AND DISCUSSION

Respondent Characteristics, Descriptive Statistics, and Measurement Model Evaluation

The empirical analysis was conducted using questionnaire responses obtained from 90 auditors affiliated with 15 public accounting firms, providing individual-level observations for examining professional characteristics associated with audit opinions. The sample included auditors occupying different organizational positions and possessing varying levels of professional experience, allowing the analysis to capture perceptions across several dimensions of auditing practice. Previous research has emphasized that auditor experience, professional competence, and ethical characteristics may influence the performance of audit assignments and the formation of professional judgments (Zachry, 2024; Budiadnyani & Dewi, 2024). The respondent characteristics consequently provide an empirical basis for interpreting the measured constructs, although the absence of a documented probability-sampling procedure limits statistical generalization beyond the participating auditors.

The gender composition was evenly distributed, comprising 45 male respondents (50.0%) and 45 female respondents (50.0%), while the largest age category consisted of auditors younger than 25 years, accounting for 37 respondents (41.1%). Auditors aged 25–30 years represented 32.2% of the sample, followed by those aged 31–35 years (21.1%) and those older than 35 years (5.6%), indicating that respondents were predominantly concentrated in younger professional age groups. Educational attainment was primarily at the bachelor's degree level, representing 83 respondents (92.2%), while five respondents (5.6%) held master's degrees and two (2.2%) held three-year diplomas. Research concerning professional skepticism and audit judgment suggests that demographic and educational characteristics should be distinguished from demonstrated professional judgment capabilities, particularly because formal qualifications do not independently establish the quality of audit decisions (Budiadnyani & Dewi, 2024).

The distribution of professional positions indicated that senior auditors constituted the largest group, with 51 respondents (56.7%), followed by 28 junior auditors (31.1%), seven managers (7.8%), three partners (3.3%), and one supervisor (1.1%). Professional tenure was distributed across four categories, with 29 respondents (32.2%) reporting 4–6 years of employment, 23 (25.6%) reporting 1–3 years, 20 (22.2%) reporting more than six years, and 18 (20.0%) reporting one year. Regarding audit assignments, 35 respondents (38.9%) had completed more than 20 engagements, while 24 (26.7%) had completed 11–20, 12 (13.3%) had completed 5–10, and 19 (21.1%) had completed fewer than five engagements. Such variation is relevant to the interpretation of auditor perceptions because professional experience and task exposure can be associated with differences in skepticism and evaluative judgment, although these characteristics were not incorporated as separate explanatory variables in the documented structural model (Zachry, 2024).

Professional training participation demonstrated additional variation, with 38 respondents (42.2%) reporting no previous audit training or certification activities, 20 (22.2%) reporting participation on three to five occasions, 19 (21.1%) reporting more than five occasions, and 13 (14.4%) reporting participation once or twice. This distribution identifies differences in respondents' reported exposure to formal professional development without establishing whether those differences affected their objectivity, integrity, accountability, or assessments of audit opinions. Research on professional skepticism emphasizes that experience and training-related characteristics must be evaluated through their demonstrated relationships with professional judgment rather than assumed to produce uniformly favorable outcomes (Budiadnyani & Dewi, 2024; Friska & Agustia, 2025). Descriptive statistical analysis was subsequently conducted to examine response patterns across the five constructs measured in the questionnaire, with the original results presented in Table 2.

Table 2. Descriptive Statistical Results

Variable	N	Min.	Max.	Mean	SD	%
Auditor Objectivity (X1)	90	1	5	4.400	1.041	88.00%
Auditor Integrity (X2)	90	1	5	4.400	1.026	88.00%
Auditor Accountability (X3)	90	1	5	4.396	1.012	87.91%
Audit Opinion (Y)	90	1	5	4.389	1.025	87.78%
Auditor Ethics (Z)	90	1	5	4.438	1.014	88.76%

Source: SmartPLS 3 output, 2026.

Table 2 indicates that the five measured constructs recorded mean scores ranging from 4.389 to 4.438 on the five-point response scale, suggesting relatively favorable self-reported assessments among the participating auditors. Auditor ethics exhibited the highest mean score of 4.438 (88.76%), followed by auditor objectivity and auditor integrity, which recorded identical means of 4.400 (88.00%). Auditor accountability produced a mean of 4.396 (87.91%), whereas audit opinion recorded the lowest mean of 4.389 (87.78%), indicating that the average differences between constructs were relatively small. The prominence of ethical assessments is conceptually consistent with research recognizing integrity and objectivity as significant professional attributes, although descriptive mean scores cannot establish their statistical relationships with audit outcomes (Paranoan et al., 2023; Aulia et al., 2024).

The standard deviations ranged from 1.012 for auditor accountability to 1.041 for auditor objectivity, indicating that respondents' assessments exhibited measurable dispersion despite their relatively high mean scores. This variation suggests that favorable average evaluations should not be interpreted as evidence of identical professional perceptions or uniform compliance with ethical principles across respondents. Auditor objectivity, integrity, and accountability represent conceptually distinct professional characteristics, and their descriptive proximity does not establish that they contribute equally to audit-opinion assessments. Research on accountability and professional judgment demonstrates that the behavioral consequences of professional expectations may differ according to individual and organizational circumstances, reinforcing the importance of evaluating structural relationships beyond descriptive statistics (Donnelly & Donnelly, 2023).

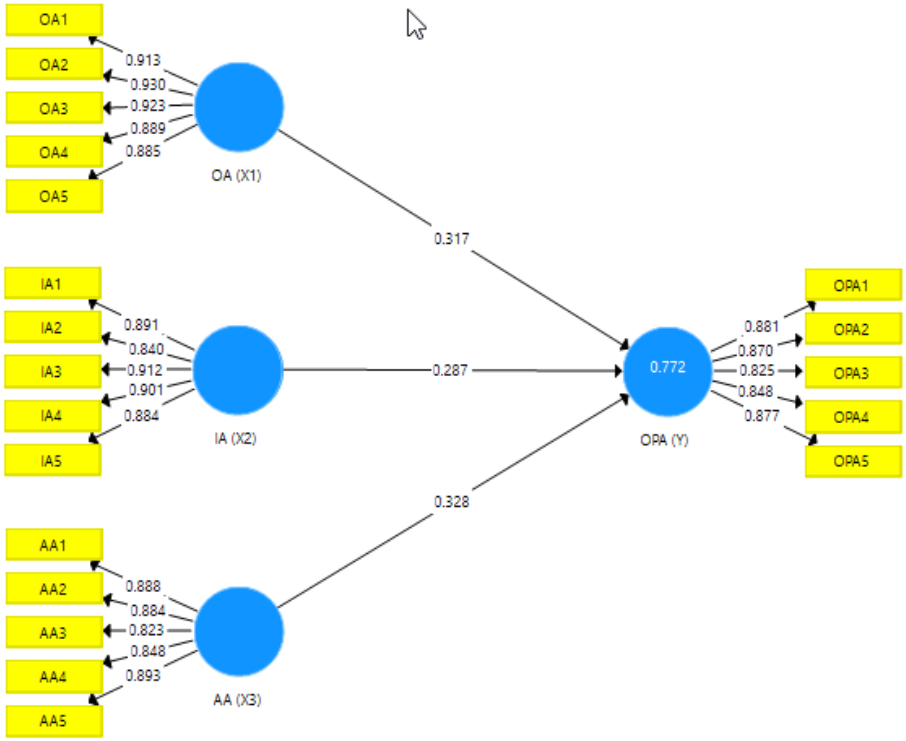


Figure 3. PLS Measurement Model and Outer Loadings

The measurement model was evaluated to determine whether the observed indicators provided adequate representations of the constructs employed in the structural analysis. The original outer-loading diagram indicated that the measured indicators exceeded the loading criterion of 0.50 adopted in the research, providing an initial assessment of indicator acceptability under the study's specified threshold. Internal consistency and convergent validity were further examined using Cronbach's alpha, rho_A, composite reliability, and average variance extracted, with the reported results presented in Table 3. Construct measurement requires particular attention in behavioral auditing because professional characteristics such as integrity, skepticism, and accountability are represented through observable questionnaire responses rather than direct observation of every professional action (Friska & Agustia, 2025).

Table 3. Validity and Reliability Assessment

Variable	Cronbach's Alpha	rho_A	Composite Reliability	AVE
Auditor Objectivity (X1)	0.947	0.947	0.959	0.824
Auditor Integrity (X2)	0.931	0.934	0.948	0.785
Auditor Accountability (X3)	0.918	0.921	0.938	0.752
Audit Opinion (Y)	0.912	0.913	0.934	0.740

Source: SmartPLS 3 output, 2026.

Table 3 demonstrates that Cronbach's alpha values ranged from 0.912 to 0.947, while composite reliability coefficients ranged from 0.934 to 0.959, exceeding the internal consistency criterion of 0.70 specified in the research. The AVE values were 0.824 for auditor objectivity, 0.785 for auditor integrity, 0.752 for auditor accountability, and 0.740 for audit opinion, indicating that the reported constructs met the conventional convergent validity criterion of 0.50. These coefficients support the internal consistency and convergent validity of the four reported constructs, although they do not independently establish discriminant validity or exclude potential overlap between conceptually related professional characteristics. Such distinctions are relevant because behavioral auditing research identifies interrelated ethical, cognitive, and professional dimensions that require

careful conceptual separation when interpreting auditors' judgments (Donnelly & Donnelly, 2023; Febriani & Jatmiko, 2026).

The measurement results provide a statistical foundation for examining the relationships between auditor objectivity, auditor integrity, auditor accountability, and audit opinion within the participating sample. The relatively high reliability coefficients and AVE values indicate adequate reported measurement properties for the four constructs included in the documented structural model, while the absence of discriminant validity statistics prevents a complete assessment of construct distinctiveness. Auditor ethics was included in the descriptive analysis but was not presented in the available validity and reliability table, preventing equivalent verification of its measurement properties or any unsupported inference concerning its moderating function. Previous auditing research illustrates the need to distinguish professional characteristics from their consequences for judgment and reporting, particularly when constructs are assessed through self-reported perceptions (Aulia et al., 2024; Friska & Agustia, 2025). The subsequent structural analysis can therefore evaluate the documented direct relationships among the four reported constructs, subject to the limitations of the available measurement evidence and the cross-sectional questionnaire design.

Structural Model Evaluation and the Explanatory Relationships Between Auditor Characteristics and Audit Opinion

The structural model evaluation examined the extent to which auditor objectivity, auditor integrity, and auditor accountability were associated with variations in audit opinion among the 90 participating auditors. Partial least squares structural equation modeling was employed to estimate the relationships between the three independent constructs and the dependent construct, allowing their explanatory contributions to be assessed simultaneously. The analysis concentrated on the coefficient of determination, adjusted coefficient of determination, and estimated path coefficients, consistent with the structural evaluation procedures specified in the research design. Research on behavioral auditing emphasizes that professional judgments are influenced by interrelated ethical, cognitive, and organizational characteristics, making the simultaneous assessment of explanatory relationships relevant to understanding audit decision-making (Donnelly & Donnelly, 2023; Friska & Agustia, 2025).

The explanatory capacity of the structural model was assessed through the coefficient of determination (R^2), which represents the proportion of variance in the dependent construct accounted for by the specified predictors. The original analysis reported an R^2 value of 0.772 and an adjusted R^2 value of 0.764, indicating substantial explanatory performance within the observed questionnaire dataset. These statistics describe the model's capacity to account for variation in the measured audit-opinion construct but do not establish that the independent variables causally determine audit reporting outcomes. Previous research has identified professional integrity, independence, and audit situations as relevant considerations in audit-opinion formation, supporting the theoretical relevance of investigating auditors' behavioral characteristics within an integrated explanatory framework (Aulia et al., 2024). The structural model results are presented in Table 4.

Table 4. R-Square Values

Endogenous Variable	R Square	Adjusted R Square
Audit Opinion	0.772	0.764

Source: SmartPLS 3 output, 2026.

Table 4 indicates that the three independent constructs jointly accounted for 77.2% of the observed variance in audit opinion, while 22.8% remained unexplained by the specified model. The adjusted R^2 of 0.764 indicates that the model retained an explanatory proportion of 76.4% after adjustment for the number of predictors, producing a relatively small difference from the unadjusted coefficient. This result supports the relevance of auditor objectivity, integrity, and accountability as a combined set of explanatory characteristics within the participating sample, although the unexplained variance cannot be attributed to particular omitted factors without additional testing. Research examining cognitive bias and professional judgment indicates that audit decision-making may involve

behavioral mechanisms beyond the professional characteristics included in the present model (Febriani & Jatmiko, 2026).

The relatively high coefficient of determination provides an empirical basis for evaluating how closely the three professional characteristics are associated with respondents' assessments of audit opinions. The model's explanatory performance must nevertheless be interpreted in relation to its measurement design because the dependent construct was obtained through questionnaire responses rather than direct examination of independently issued audit reports. Shared measurement procedures may contribute to relationships between self-reported professional attributes and perceived reporting outcomes, although the available documentation does not contain diagnostic evidence establishing the presence or magnitude of common-method bias. Experimental auditing research has demonstrated the analytical importance of distinguishing observed professional judgments from their underlying behavioral mechanisms, particularly when evaluating the influence of accountability and cognitive processes (Donnelly & Donnelly, 2023; Friska & Agustia, 2025). These considerations limit the interpretation of the reported R^2 to explanatory performance within the specified questionnaire-based structural model.

The estimated path coefficients were subsequently examined to assess the direction and relative magnitude of the relationships between each independent construct and audit opinion. Auditor objectivity represents the capacity to maintain impartial evaluations, auditor integrity reflects adherence to honesty and professional principles, and auditor accountability concerns responsibility for the conduct and justification of audit assignments. The relationships among these constructs are conceptually relevant because the formulation of an audit opinion involves evaluating evidence, exercising professional judgment, and accepting responsibility for the resulting conclusions. Empirical research has associated integrity and objectivity with audit quality, while investigations of audit opinions have emphasized professional characteristics that support reliable audit decisions (Paranoan et al., 2023; Aulia et al., 2024). The original estimated relationships are reproduced in Table 5 without modification.

Table 5. Path Coefficients

Relationship Between Constructs	Original Sample (β)	Direction of Effect
Auditor Objectivity (X1) → Audit Opinion (Y)	0.317	Positive
Auditor Integrity (X2) → Audit Opinion (Y)	0.287	Positive
Auditor Accountability (X3) → Audit Opinion (Y)	0.328	Positive

Source: SmartPLS 3 output, 2026.

Table 5 demonstrates that each estimated relationship was positive, with auditor accountability exhibiting the largest standardized path coefficient ($\beta = 0.328$), followed by auditor objectivity ($\beta = 0.317$) and auditor integrity ($\beta = 0.287$). These estimates indicate that higher values of the three professional characteristics were associated with higher values of the measured audit-opinion construct after accounting for the other predictors included in the model. The difference between the accountability and objectivity coefficients was relatively small, suggesting that their estimated relationships were similar in magnitude, although the available results do not establish whether the difference was statistically significant. Research on accountability in auditing has emphasized the importance of justification requirements and evaluative expectations in shaping professional judgments, providing a conceptual explanation for the relevance of accountability to audit decisions (Donnelly & Donnelly, 2023).

Auditor accountability produced the largest estimated path coefficient, indicating that responsibility for professional actions and the justification of audit decisions had the strongest positive standardized relationship with audit opinion among the three predictors. This relationship is consistent with the expectation that auditors who recognize their reporting responsibilities may exercise greater care when evaluating evidence and communicating professional conclusions. Accountability should nevertheless be distinguished from the automatic improvement of audit quality because its behavioral consequences may depend on the expectations imposed on auditors and the conditions under which their decisions are evaluated. Donnelly and Donnelly (2023) identify accountability as a complex construct in auditing research, suggesting that its implications extend beyond the simple requirement

to explain completed work. The coefficient reported in the present model therefore supports a positive association without establishing which underlying accountability mechanisms were responsible for that relationship.

Auditor objectivity exhibited a standardized coefficient of 0.317, indicating a positive relationship between impartial professional assessments and the measured audit-opinion construct. The estimate is consistent with the professional expectation that auditors should evaluate financial information without allowing personal interests, client influence, or institutional pressures to compromise their conclusions. Evidence from research examining integrity and objectivity suggests that impartiality contributes to audit-related outcomes, although its empirical significance may vary according to the dependent variable and institutional setting (Paranoan et al., 2023). Auditor integrity also showed a positive coefficient of 0.287, indicating that higher reported adherence to honesty and professional principles was associated with more favorable audit-opinion assessments. Research involving government auditors has similarly identified integrity as a relevant determinant of audit opinions, while differences between public-sector and public accounting firm environments require caution when comparing the results directly (Aulia et al., 2024).

The estimated structural relationships provide evidence that objectivity, integrity, and accountability are positively associated with the measured audit-opinion construct, but their relative coefficients should not be interpreted as definitive rankings of professional importance. Differences in standardized coefficient magnitudes may reflect measurement characteristics, correlations among predictors, and the specific composition of the participating auditor sample. The original manuscript also contains a discrepancy between the coefficients reproduced in Table 5 and those reported in its accompanying narrative, which lists values of 0.260, 0.184, and 0.264 for objectivity, integrity, and accountability, respectively. The interpretation presented here follows the tabulated SmartPLS results without altering the original estimates, while recognizing that the underlying output should be consulted to reconcile the discrepancy before publication. Research on audit judgment reinforces the importance of interpreting statistical relationships alongside their behavioral and measurement foundations rather than treating estimated coefficients as comprehensive explanations of professional decision-making (Budiadnyani & Dewi, 2024; Febriani & Jatmiko, 2026).

The structural model findings extend the empirical examination of auditor characteristics by assessing objectivity, integrity, and accountability simultaneously in relation to audit opinion rather than considering these characteristics exclusively as determinants of audit quality or professional skepticism. The explanatory performance of the model and the positive direction of the three coefficients support the relevance of an integrated behavioral framework for examining auditors' questionnaire-based assessments of reporting judgments. Existing literature indicates that ethical conduct, cognitive processes, and professional responsibilities constitute related but analytically distinct dimensions of auditing, requiring careful interpretation when connecting behavioral characteristics to audit outcomes (Friska & Agustia, 2025; Zachry, 2024). The available structural evidence remains limited to associations observed within the participating sample and does not independently establish causal effects, predictive accuracy in external samples, or the statistical significance of individual relationships. Formal evaluation of the three research hypotheses requires consideration of the bootstrapping statistics and probability values, which provide the basis for the subsequent hypothesis-testing analysis.

Hypothesis Testing and the Effects of Auditor Objectivity, Integrity, and Accountability on Audit Opinion

Hypothesis testing was conducted to evaluate the statistical relationships between auditor objectivity, auditor integrity, auditor accountability, and audit opinion using partial least squares structural equation modeling. The analysis employed bootstrapping procedures to assess the significance of the estimated path coefficients through t-statistics and probability values at a 5% significance level. The three hypotheses represented distinct relationships between professional characteristics and auditors' assessments of audit opinions, allowing their respective contributions to be evaluated within the same structural model. Research examining audit behavior has emphasized that ethical characteristics, accountability expectations, and professional judgment processes are relevant to audit decisions, although their empirical relationships may differ across institutional settings and analytical outcomes (Aulia et al., 2024; Donnelly & Donnelly, 2023).

The hypothesis-testing procedure applied a two-tailed significance criterion, under which statistical support was evaluated using t-statistics exceeding 1.96 and p-values below 0.05. This framework provides a consistent basis for assessing whether the estimated relationships differ statistically from zero, without interpreting statistical significance as evidence of causation. The original research reported positive path coefficients for all three predictors, suggesting that higher perceived levels of objectivity, integrity, and accountability were associated with more favorable assessments of audit opinions. Previous studies have demonstrated that professional characteristics and behavioral factors may contribute differently to audit-related judgments, reinforcing the need to examine individual relationships rather than relying exclusively on the explanatory capacity of the combined model (Budiadnyani & Dewi, 2024; Febriani & Jatmiko, 2026). The original hypothesis-testing statistics are reproduced in Table 6.

Table 6. Hypothesis Testing Results

Hypothesis	Relationship	Original Sample (β)	T Statistic	P Value	Decision
H1	AO → OP	0.317	2.544	0.006	Accepted
H2	IA → OP	0.287	2.184	0.015	Accepted
H3	AC → OP	0.328	3.165	0.001	Accepted

Source: SmartPLS 3 output, 2026. AO = Auditor Objectivity; IA = Auditor Integrity; AC = Auditor Accountability; OP = Audit Opinion.

Table 6 indicates that the three hypothesized relationships were statistically significant under the reported 5% significance criterion, with positive coefficients ranging from 0.287 to 0.328. Auditor accountability exhibited the highest t-statistic of 3.165 and the lowest reported p-value of 0.001, followed by auditor objectivity with a t-statistic of 2.544 and a p-value of 0.006. Auditor integrity recorded a t-statistic of 2.184 and a p-value of 0.015, indicating a statistically significant positive relationship under the original testing framework. These estimates provide evidence supporting the three research hypotheses within the observed sample, although the magnitude and significance of relationships should remain conceptually distinct from their implications for actual audit-reporting performance. Prior behavioral auditing research highlights the importance of distinguishing measurable associations from the psychological and organizational mechanisms through which auditors develop professional judgments (Donnelly & Donnelly, 2023; Friska & Agustia, 2025).

The first hypothesis examined the relationship between auditor objectivity and audit opinion, producing a positive standardized coefficient of 0.317 and a reported t-statistic of 2.544. The corresponding p-value of 0.006 indicates statistical significance at the 5% level, supporting the proposed association between greater auditor objectivity and more favorable audit-opinion assessments. Objectivity requires auditors to evaluate financial evidence without allowing personal interests, management expectations, or external pressures to distort their professional conclusions. Empirical research on integrity and objectivity has identified impartiality as a relevant professional characteristic associated with audit quality, supporting the conceptual relevance of objectivity to audit decisions while recognizing that audit quality and audit opinion represent different analytical outcomes (Paranoan et al., 2023). The positive relationship observed in the present study suggests that auditors reporting stronger objectivity also tend to report more favorable evaluations of audit opinions, although the questionnaire design does not establish whether such perceptions correspond to independently verified reporting accuracy.

The relationship between objectivity and audit opinion can be interpreted through the professional requirement to maintain independent evaluations when assessing the sufficiency and appropriateness of audit evidence. Auditors who demonstrate impartiality are expected to distinguish factual findings from management representations and to formulate conclusions based on the evidence obtained during the engagement. The observed coefficient provides empirical support for an association between objectivity and audit-opinion assessments, but it does not directly measure resistance to client pressure or the behavioral consequences of specific conflicts of interest. Research examining professional skepticism has shown that characteristics associated with independent evaluation may influence audit judgment, although the effects of professional experience and other contextual factors are not necessarily consistent across samples (Budiadnyani & Dewi, 2024; Zachry,

2024). The findings consequently support the relevance of objectivity to audit-opinion assessment without establishing the precise decision-making mechanisms through which impartial professional conduct influences formal audit reports.

The second hypothesis assessed the relationship between auditor integrity and audit opinion, yielding a standardized coefficient of 0.287, a t-statistic of 2.184, and a reported p-value of 0.015. These statistics indicate a positive and statistically significant relationship under the original hypothesis-testing criteria, supporting the proposition that stronger perceived integrity is associated with more favorable audit-opinion assessments. Integrity encompasses honesty, consistency with professional principles, and responsibility for representing audit evidence accurately, making it conceptually relevant to judgments concerning the fairness of financial statements. Research involving Indonesian government auditors has identified integrity as a significant characteristic associated with audit opinions, while other evidence suggests that its relationship with audit quality may not always be statistically significant (Aulia et al., 2024; Paranoan et al., 2023). The present result contributes to this empirical discussion by identifying a significant relationship with the measured audit-opinion construct among public accounting firm auditors rather than assuming that findings concerning audit quality necessarily apply to audit reporting conclusions.

The comparatively smaller coefficient for auditor integrity does not diminish its normative significance as a fundamental requirement of professional conduct. Professional integrity establishes expectations concerning truthful reporting, ethical consistency, and the refusal to conceal material information, but the observed relationship with questionnaire-based audit-opinion assessments may also reflect the characteristics of the measurement instrument and the other predictors included in the model. Research examining the behavioral foundations of audit judgment emphasizes that ethical characteristics interact with cognitive processes and professional responsibilities, complicating attempts to isolate any single attribute as the exclusive determinant of audit decisions (Febriani & Jatmiko, 2026; Friska & Agustia, 2025). The statistical result supports a positive association between integrity and audit opinion but does not establish that greater self-reported integrity necessarily produces a particular category of formal audit opinion. The original abstract describes integrity as statistically nonsignificant, whereas Table 6 reports a significant relationship, making reconciliation of the manuscript's interpretation necessary before the result can be presented consistently across its sections.

The third hypothesis examined auditor accountability and audit opinion, producing the largest standardized coefficient among the three predictors at 0.328, with a t-statistic of 3.165 and a reported p-value of 0.001. These results indicate a positive and statistically significant relationship, suggesting that auditors who report stronger accountability also tend to provide more favorable assessments of audit opinions. Accountability concerns the obligation to substantiate professional judgments, explain audit procedures, and accept responsibility for conclusions communicated to financial statement users. Experimental auditing research identifies accountability as an important influence on professional decision-making, although its consequences may depend on the nature of evaluation expectations and the circumstances surrounding auditors' responsibilities (Donnelly & Donnelly, 2023). The observed association supports the relevance of accountability within the examined sample but does not independently establish whether formal accountability requirements improve the accuracy, independence, or appropriateness of issued audit reports.

The interpretation of accountability as the strongest estimated predictor requires consideration of the distinction between professional responsibility and the psychological pressures associated with being evaluated by other parties. Accountability may encourage auditors to document their reasoning, scrutinize supporting evidence, and justify their conclusions, but its effects cannot be assumed to remain uniformly beneficial under every organizational arrangement. Research concerning ethical conduct, audit situations, and professional skepticism indicates that judgment processes may be shaped by competing behavioral influences, making the conditions under which responsibility is exercised relevant to professional performance (Zachry, 2024). The coefficient of 0.328 indicates a stronger estimated standardized relationship than those associated with objectivity and integrity, although no statistical comparison between the coefficients was reported. The evidence supports accountability as a significant explanatory characteristic in the specified model without demonstrating that its contribution is statistically greater than the contributions of the other predictors.

The hypothesis-testing results strengthen the empirical proposition that auditor objectivity, integrity, and accountability are associated with audit-opinion assessments when examined simultaneously among public accounting firm auditors. The observed statistical support for all three relationships is consistent with research emphasizing the significance of professional characteristics in audit decisions, while differences in institutional environments, measurement approaches, and dependent constructs remain relevant when comparing findings across studies (Aulia et al., 2024; Paranoan et al., 2023). The reported model explains 77.2% of the variance in the measured audit-opinion construct, but the cross-sectional questionnaire design and incomplete reporting of certain measurement diagnostics restrict causal interpretation and broader generalization. The source manuscript also contains inconsistencies between its abstract, narrative statistical interpretations, and hypothesis-testing table, requiring verification against the original SmartPLS output rather than unsupported adjustment of the reported values. The contribution of the findings lies in demonstrating positive statistical associations between three distinct professional characteristics and questionnaire-based audit-opinion assessments, providing an empirical foundation for further investigation of the behavioral and organizational mechanisms underlying reliable audit reporting (Donnelly & Donnelly, 2023; Friska & Agustia, 2025).

CONCLUSION

This study examined the relationships between auditor objectivity, auditor integrity, auditor accountability, and audit opinion using questionnaire data from 90 auditors affiliated with 15 public accounting firms. The findings demonstrate that auditor objectivity has a positive and statistically significant relationship with audit opinion ($\beta = 0.317$; $t = 2.544$; $p = 0.006$), indicating that higher levels of perceived impartiality and independence in professional judgment are associated with more favorable audit-opinion assessments. Auditor integrity also exhibits a positive and significant relationship ($\beta = 0.287$; $t = 2.184$; $p = 0.015$), suggesting that honesty, ethical consistency, and professional responsibility remain relevant to auditors' assessments of reporting conclusions. Auditor accountability demonstrates the largest estimated relationship ($\beta = 0.328$; $t = 3.165$; $p = 0.001$), emphasizing the relevance of responsibility for audit procedures, evidence evaluation, and the justification of professional decisions. The structural model produces an R^2 of 0.772 and an adjusted R^2 of 0.764, indicating that the three professional characteristics jointly explain 77.2% of the observed variance in the measured audit-opinion construct. These findings support the three proposed hypotheses and identify objectivity, integrity, and accountability as relevant explanatory characteristics within the participating auditor sample.

The principal scientific contribution lies in integrating three distinct professional characteristics into a single empirical model specifically associated with audit opinion, rather than treating audit quality, professional judgment, and audit-reporting conclusions as interchangeable outcomes. The findings provide practical implications for public accounting firms and professional associations seeking to strengthen impartial evaluation, ethical consistency, and accountability in audit engagements. Professional development and supervisory practices may benefit from addressing these characteristics jointly while maintaining clear standards for evidence-based judgment and responsibility for reporting decisions. The study's cross-sectional questionnaire design, undocumented sampling procedure, and reliance on self-reported assessments limit causal interpretation and generalization to the broader auditor population. The available results also do not establish whether the measured perceptions correspond to independently verified audit opinions. Future research may examine these relationships using broader auditor samples, verified audit-reporting outcomes, and additional behavioral or organizational variables to evaluate the robustness of the observed associations.

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