



Freelance Auditors on Responsibility, Independence, Risk and Objectivity: A Literature Review on the Practice of Public Accounting Firms in Indonesia

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Abstract

Background: The growing demand for audit services in Indonesia has led many Public Accounting Firms (*Kantor Akuntan Publik* [KAP]) to utilize freelance auditors as a flexible solution to address auditor shortages, particularly during peak audit seasons. With only 1,646 registered public accountants serving a population of 284.4 million (a ratio of 1:172,880), this practice has become widespread despite significant unresolved questions regarding legal responsibility, independence, and audit quality. While PMK 186/PMK.01/2021 and Law No. 5/2011 require all audit services to be conducted through KAPs, these regulations do not explicitly prohibit the use of freelance auditors, thereby creating a regulatory gray area with serious professional and ethical implications.

Objective: This study examines the implications of using freelance auditors on legal responsibility, independence, professional risk, objectivity, and audit quality in Indonesian KAP practice.

Methods: A qualitative Systematic Literature Review (SLR) was conducted, synthesizing academic articles from Scopus-indexed Q1/Q2 journals, Sinta 1/2 national journals, and professional auditing standards (ISA 220 Revised, ISQM 1, ISA 620, and the IESBA Code of Ethics 2024), selected from the 2014–2025 period.

Results: Self-interest and familiarity threats were found to be the most prevalent among freelance auditors, driven by economic dependence on short-term assignments and the absence of structural independence controls. The complexity of the nine-dimensional agency relationship significantly increases moral hazard risk and weakens professional skepticism when adequate safeguards are absent.

Conclusion: KAPs must strengthen quality management, supervision, documentation, and independence-testing systems to ensure that freelance labor does not degrade audit quality or increase litigation risk.

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INTRODUCTION

The public accounting profession has a strategic role in maintaining the credibility of financial reporting and public trust in business entities (Agustina et al., 2026; Olaoye & Agbaje, 2024). As the complexity of economic transactions increases and the number of entities requiring audits grows, the demand for audit services in Indonesia has shown a significant upward trend (Widuri, 2024). This condition poses challenges for Public Accounting Firms (*Kantor Akuntan Publik* [KAP]) in maintaining human resource capacity and audit quality. In practice, some KAPs seek to overcome auditor shortages by utilizing freelance professionals (*freelance auditors*) as a flexible solution, especially during the audit *peak season* (Andini et al., 2025; Hardiansyah & Sari, 2025).

According to Law Number 5 of 2011 concerning Public Accountants, Article 25 paragraph (2) emphasizes that every Public Accountant, in providing services through a Public Accounting Firm (*Kantor Akuntan Publik* [KAP]), is obligated to comply with and implement the Professional Standards of Public Accountants (*Standar Profesional Akuntan Publik* [SPAP]), professional codes of ethics, and laws and regulations related to the services provided, as well as prepare and assume responsibility for audit working papers. This provision emphasizes that audit activities must not be carried out personally or independently outside the KAP because the entire process of providing audit services must operate within a legitimate institutional supervision and accountability system.

Furthermore, Article 27 paragraph (1) letter a stipulates that each KAP or KAP branch must have at least two professional auditors in the field of accounting. This provision demonstrates that the implementation of audit services must be supported by competent and adequate human resources so that audit quality and reliability can be ensured. Similar provisions are reaffirmed in the Regulation of the Minister of Finance of the Republic of Indonesia Number 186/PMK.01/2021 concerning the Development and Supervision of Public Accountants, Article 13 paragraph (1), which states that Public Accountants are required to provide their services through a KAP. These regulations indicate that every Public Accountant performing audit services must operate under the auspices of a licensed KAP and within the official supervision system of the Ministry of Finance, as well as be registered with the Indonesian Institute of Certified Public Accountants (*Institut Akuntan Publik Indonesia* [IAPI]).

However, a different phenomenon has emerged in practice. Data from IAPI (2025) show that there are 1,646 public accountants and 687 active Public Accounting Firms in Indonesia. According to data from the Central Bureau of Statistics (2025), Indonesia's population in mid-2025 reached approximately 284.4 million people. The ratio of public accountants to the population therefore stands at approximately 1:172,880, signaling significant limitations in the availability of professional auditors to meet national audit needs. This imbalance increases the likelihood of KAPs utilizing freelance auditors to meet tight engagement deadlines.

This phenomenon may lead to problems related to *Audit Capacity Stress*, namely, the pressure experienced by audit teams when workloads exceed the capabilities of available resources. Audit teams with excessive workloads tend to produce lower-quality audits, particularly when auditors work more than 60 hours per week (Hwang & Hong, 2022). This capacity pressure also contributes to the emergence of *outsourcing* practices or the recruitment of temporary auditors to accelerate engagement completion.

In Indonesia, a similar situation can be observed in the disparity between the number of KAPs and licensed public accountants and the number of entities requiring audits (Amalia et al., 2025; Hasbullah, 2025). Some small KAPs handle many clients but employ only a limited number of permanent auditors, thereby increasing the risk of using freelance auditors who are not officially registered with the Ministry of Finance or IAPI. This practice has the potential to violate the principles of audit independence, accountability, and quality control as stipulated in the KAP Quality Control Standards, which require direct supervision by a permanently licensed auditor in each engagement (IAPI).

Moreover, Indonesia's regulatory approach to freelance auditors can be contextualized within broader international governance frameworks. In the United States, the Public Company Accounting Oversight Board (PCAOB) strictly regulates the use of external personnel through Auditing Standard No. 2101, requiring engagement partners to maintain full supervisory responsibility over all personnel regardless of employment status. The European Union Audit Regulation (EU) No. 537/2014 explicitly requires audit firms to document and evaluate the independence of all personnel contributing to statutory audits, including external specialists and temporary personnel—a requirement absent from Indonesian regulatory instruments.

In Australia, APES 110 (*Code of Ethics for Professional Accountants*) mirrors IESBA standards but applies them more explicitly to all personnel engaged by audit firms, with the Australian Securities and Investments Commission (ASIC) maintaining active enforcement. In neighboring Malaysia, the Malaysian Institute of Accountants (MIA) By-Laws on Professional Conduct and Ethics require that any person engaged by a licensed audit firm to perform audit procedures be subject to the firm's quality control system, thereby establishing clearer institutional boundaries than Indonesia's PMK 186/2021 framework. The key distinction

between Indonesia and these jurisdictions is that, while all require KAP-level quality management, international frameworks more explicitly extend independence and competence requirements to all persons performing audit procedures, including external and freelance personnel. PMK 186/2021's relative silence on this matter represents a specific regulatory gap addressed by this study.

Tepalagul (2014) conducted a comprehensive literature review on auditor independence and audit quality, identifying self-interest and familiarity as the primary threats to independence; however, their analysis focused exclusively on permanent auditors and did not address the unique vulnerabilities of freelance auditors within developing-country regulatory frameworks. Meuwissen (2019) demonstrated that the provision of non-audit services (NAS) significantly worsens perceptions of auditor independence but did not examine freelance auditors, who often provide NAS through informal arrangements outside the KAP's formal quality control system. Alander (2023) explored internal auditor independence as a situated practice, identifying four archetypes; however, this framework was not applied to external audit contexts or the precarious employment structure of freelance auditors. Heo (2021) linked team workload to deteriorating audit quality but did not examine the specific mechanism of freelance auditor utilization as a structural response to *Audit Capacity Stress*.

Previous studies have extensively reviewed the relationship between auditor workload and audit quality. However, the dynamics of audit practices in Indonesia reveal a more complex phenomenon. Amid capacity pressures and the limited number of permanent auditors in many KAPs, the practice of using freelance auditors has emerged as a form of adaptation to efficiency demands and the need for resource flexibility. This practice is not merely a technical issue of labor management but also concerns the legal dimensions of KAP responsibilities, auditor independence, risk, objectivity, and professional accountability as a Public Accountant.

In line with these conditions, this study seeks to further examine how regulatory provisions in Indonesia govern the working relationship between auditors and Public Accounting Firms. It also investigates the potential problems arising when KAPs utilize freelance auditors in audit engagements, particularly in terms of responsibility, independence, objectivity, risk, and audit quality. Thus, this research is expected to provide a deeper understanding of the position and role of freelance auditors within Indonesia's audit professional governance system and to offer input for regulators and professional associations in strengthening policies for audit quality development.

METHOD

This study used a qualitative approach with the Systematic Literature Review (SLR) method to examine the phenomenon of the use of freelance auditors in the practice of Public Accounting Firms (*Kantor Akuntan Publik* [KAP]) in Indonesia (Snyder, 2019). The SLR method was used because it allowed researchers to compile, select, and synthesize literature in a systematic and transparent manner in order to obtain a comprehensive conceptual understanding of the issue under study. The SLR procedure was carried out through the stages of planning, literature identification, selection based on inclusion and exclusion criteria, information extraction, and synthesis of results (Kitchenham, B., & Charters, 2007).

The literature examined in this study included articles from reputable national and international scientific journals and synthesized a total of 25 primary academic sources selected from an initial pool of 147 articles identified through database searches. These sources included Scopus-indexed journals ranked in Q1 and Q2, Sinta 1 and Sinta 2 journals, as well as international auditing research articles obtained through academic repositories such as the Social Science Research Network (SSRN). In addition to academic sources, the study also involved professional auditing standard documents, including ISA 220 (Revised), ISQM 1, and ISA 620, as well as the IESBA Code of Ethics published by the International Ethics Standards Board for Accountants (IESBA). To strengthen the legal and regulatory context in Indonesia, this study examined government regulations, including Law Number 5 of 2011 concerning Public Accountants and Minister of Finance Regulation Number 186/PMK.01/2021 concerning the Development and Supervision of Public Accountants.

The selection of sources was carried out based on inclusion criteria that included: (1) the publication period from 2014 to 2025 to reflect the latest developments in the audit profession;

(2) the relevance of the topic to aspects of legal responsibility, independence, risk, and auditor objectivity; (3) academic credibility, as indicated by journal rankings (Q1/Q2 Scopus), Sinta 1 and Sinta 2 national journals, as well as the reputation of repositories (SSRN, SpringerLink, Elsevier, Taylor & Francis, and Wiley Online Library); and (4) full accessibility of document texts to ensure the accuracy of content analysis. The data obtained were analyzed using content analysis techniques by reading, coding, and interpreting textual content to identify the main themes, key concepts, and relationships among professional standards (Krippendorff, 2004). Each document was categorized into conceptual themes such as KAP legal responsibilities, auditor independence, and ethical risks associated with the use of freelance workers. The results of the analysis were then synthesized narratively to identify conceptual patterns illustrating the implications of the use of freelance auditors for audit quality and ethical compliance within the public accounting profession.

RESULTS AND DISCUSSION

Results

Provisions of the Auditor and KAP Employment Relations Regulation

Legal regulations in Indonesia do not explicitly use the phrase freelance auditor is prohibited; however, the legal framework governing the Public Accountant (*Akuntan Publik* or AP) profession has established strict institutional obligations that implicitly eliminate the scope for individual or freelance auditing practices. These provisions are designed to ensure accountability, independence, and audit quality in the public interest.

Legal Basis of the Obligation to Affiliate with KAP

The central provision regulating the mandatory relationship between APs and Public Accounting Firms (*Kantor Akuntan Publik* or KAP) is contained in Article 13 paragraph (1) of Minister of Finance Regulation (*Peraturan Menteri Keuangan* or PMK) Number 186/PMK.01/2021, which states that Public Accountants, in providing their services, are obliged to do so through a KAP. This obligation constitutes legal recognition that audit services are an institutional function rather than a personal service.

Minister of Finance Regulation (PMK) Number 186/PMK.01/2021 emphasizes this structural relationship through two obligations:

- a. Obligation to Establish or Become a Partner: Article 13 paragraph (2) stipulates that an AP is obliged to establish or become a partner in a KAP within six months from the issuance of the AP license. This provision explains that every licensed Public Accountant must operate within the accountability structure of a KAP.
- b. Obligation to Include Licenses: Each audit report issued must include the relevant KAP Business License Number and Public Accountant License Number (*Nomor Izin Akuntan Publik* or NIAP), as regulated in Article 31 paragraph (1) of PMK 17/PMK.01/2008. Without KAP authorization, the audit report is legally invalid.

Collectively, these provisions affirm that Public Accountants in Indonesia cannot practice independently, i.e., as freelancers who bear full responsibility for audits, because their professional services are valid only when provided under the name and quality management system of a KAP.

Legal Responsibilities of Public Accounting Firms to Freelance Auditors

From the perspective of Agency Theory, auditors function as a monitoring mechanism to reduce information asymmetry between principals and management (agents) (Jensen & Meckling, 1976). In the context of an audit, the Public Accounting Firm (KAP) acts as the party that signs the audit report and bears full legal responsibility for the audit results. When a KAP engages freelance auditors to assist with fieldwork, an additional agency relationship arises between the KAP and the freelancer.

The phenomenon of freelance auditors is often associated with an increased risk of moral hazard due to the presence of gray areas in professional accountability structures. A logical solution would be to integrate freelance auditors into the KAP's formal accountability system, thereby tying their individual identities and reputations directly to the audit results. A study by Lee (2020) regarding the obligation to identify audit partners (*partner naming*) supports this idea,

finding that identity transparency increases reputational risk for individuals, thereby encouraging partners to exert greater effort to produce high-quality audits.

However, there is an opposite effect (*countervailing effects*) that is crucial at the firm level. When individual accountability increases because of public scrutiny, the KAP's incentive to invest in an Internal Quality Control (IQC) system may simultaneously decrease. KAPs may view individual accountability as a substitute for the firm's internal oversight needs. Under these conditions, the policy of formalizing accountability for freelance auditors cannot stand alone. Although individual accountability is enhanced, final legal responsibility remains attached to the KAP as the primary agent. Therefore, this formalization policy must be balanced with adequate external oversight to ensure that KAPs maintain, or even strengthen, their commitment to a robust internal quality control system.

Audit Partner Responsibilities According to ISA 220 (Revised), ISA 620, and ISQM

Audit partners have overall responsibility for managing and achieving quality on engagements, fostering an environment that emphasizes a culture of quality, and being sufficiently and appropriately involved throughout the audit (ISA 220 (Revised): 13–15). This responsibility includes determining the adequacy of resources, competencies, and time allocated to the engagement team, including external parties who perform audit procedures, as well as taking corrective action if resources are inadequate (ISA 220 (Revised): 25–28).

Partners are also responsible for directing, supervising, and reviewing the work of team members, as well as reviewing documentation relating to significant matters and difficult or contentious judgments before the audit report is issued (ISA 220 (Revised): 29–31). When the team encounters difficult issues, partners must ensure an adequate consultation process and the proper application of its conclusions. Differences of opinion must be resolved and documented before the report date (ISA 220 (Revised): 35, 37–38). Thus, even though some audit work may be performed by other parties, such as freelance auditors, final responsibility for audit quality and the audit opinion remains with the engagement partner.

The responsibilities of audit partners are further emphasized in ISQM 1, which regulates the firm's obligation to design and operate an effective quality management system at both the firm and engagement levels. ISQM 1 emphasizes that firm leadership, including engagement partners, must establish a quality-oriented organizational culture, conduct quality risk assessments, and ensure the availability of competent human resources, including when using external resources such as freelance auditors (ISQM 1: 28, 32(c), (h), 31–35). In addition, ISQM 1 requires a monitoring and remediation process to evaluate the effectiveness of the quality management system, including periodic inspections of engagements and root-cause analyses when deficiencies are identified (ISQM 1: 37–43). These obligations demonstrate that the use of freelance auditors does not exempt firms from quality responsibilities; rather, firms must strengthen supervision, documentation, and control over every individual contributing to the engagement.

ISA 620, *Using the Work of an Auditor's Expert*, provides specific guidance when auditors use the expertise of another party and emphasizes that the auditor's responsibility for the audit opinion is not diminished even when expert work is used. In circumstances where expertise in a field other than accounting or auditing is required to obtain sufficient appropriate audit evidence, the auditor must determine whether the work of an auditor's expert should be used. This process begins with an assessment of whether the expert possesses the necessary competence, capability, and objectivity. For external experts, the evaluation of objectivity includes investigating interests or relationships that may create threats to independence.

The auditor must also obtain an adequate understanding of the expert's field of expertise to determine the nature, scope, and objectives of the expert's work and to evaluate whether the work is adequate for audit purposes (ISA 620: 7–10). The terms of engagement are governed by a written agreement concerning the nature, scope, and objectives of the work; the respective roles and responsibilities of each party; the nature, timing, and extent of communications; and the need for the expert to comply with confidentiality requirements.

Once the work is completed, the auditor is required to evaluate the adequacy of the expert's work for audit purposes, including the relevance and reasonableness of the findings and conclusions, the appropriateness of significant assumptions and methods used, and the reliability

of the source data on which the work is based. If the auditor determines that the expert's work is inadequate, the auditor must agree with the expert on further work to be performed or carry out additional audit procedures appropriate to the circumstances (ISA 620: 11–13).

Discussion

The discussion explicitly connects each finding to relevant theoretical frameworks: 1) The prevalence of self-interest threats is explained through the moral hazard concept in Agency Theory (Jensen & Meckling, 1976). Freelance auditors face intensified moral hazard because their economic survival depends on approval from KAP partners, creating incentives that may conflict with genuine professional skepticism. 2) The persistence of freelance auditor usage despite known risks is explained through Institutional Theory's concept of mimetic isomorphism (DiMaggio & Powell, 2012), whereby industry-wide adoption has normalized the practice regardless of individual risk assessments. 3) The paradoxical effect of formalizing individual accountability is interpreted through Lee (2020) *countervailing effects* findings.

Threats to the Independence and Objectivity of Freelance Auditors

1. Identify Fundamental Threats: Self-Interest, Self-Review, Advocacy, Familiarity, and Intimidation

Based on the IESBA 2024 Code of Ethics Part 4A, all members of the engagement team, including external personnel such as freelance auditors who perform audit procedures for KAPs, are required to comply with the principles of independence and the other fundamental ethical principles. Because freelance auditors are not part of the permanent structure of the KAP, their working arrangements are particularly vulnerable to the five categories of independence threats.

The self-interest threat arises when freelance auditors rely economically on assignment-based fees, such that financial incentives may reduce objectivity in evaluating audit evidence. Economic dependence (customer importance) and close auditor-client relationships (client affiliation) may lead to erosion of auditor independence and objectivity (Tepalagul & Nopmanee Lin, 2014). Consequently, if such threats materialize, the resulting consequences attach to the Public Accounting Firm as the party issuing the audit opinion.

In addition, the self-review threat arises when a freelance auditor has previously assisted a client in preparing financial statements or performing other non-audit services before being re-engaged through a KAP for audit work. The study by Meuwissen (2019) demonstrates that the provision of Non-Audit Services (NAS) worsens perceptions of independence and increases the risk of bias arising from self-evaluation of prior work. When a freelance auditor performs NAS for entities later audited by the KAP, the self-review threat becomes significant because there may be insufficient rotation or structural safeguards comparable to those applied to permanent internal personnel.

Freelance auditors are also more likely to face heightened advocacy and familiarity threats. They often seek reassignment opportunities from KAP partners, creating a tendency to satisfy clients or partners to maintain professional relationships and income streams. Research by Alander (2023) shows that when auditors lack autonomy and are highly dependent on the KAP, their ability to exercise professional skepticism declines. If the freelance relationship is subordinate to, or heavily influenced by, the interests of the employer, the risk of impaired auditor objectivity increases because of relational closeness and pressure to comply with KAP preferences.

The final category, the intimidation threat, arises when freelance auditors perceive themselves to be in an inferior position relative to client management and KAP partners. The absence of strong organizational ties makes freelance auditors more susceptible to yielding to time pressure or client demands (Daoust & Malsch, 2020). Overall, these conditions demonstrate that the freelance work structure intensifies all independence threats identified by the IESBA compared with those faced by internal KAP auditors, thereby creating a greater risk of impaired objectivity.

2. KAP's Obligations in Determining Safeguards and Objectivity Testing

The IESBA Code of Ethics Part 4A requires KAPs to apply a conceptual framework for maintaining independence by identifying threats, evaluating their significance, and implementing

adequate safeguards to reduce them to an acceptable level. Because freelance auditors automatically become members of the engagement team, KAPs bear sole responsibility for ensuring that their independence is assessed before assignment and monitored throughout the audit engagement. This aligns with the principles of Independence of Mind and Independence in Appearance, which require each team member to maintain freedom of thought and avoid creating perceptions of compromised independence in the eyes of informed third parties.

A strong audit firm quality control (QC) system was found to be positively associated with auditor independence, as demonstrated by an increased tendency to issue going-concern opinions for financially troubled clients (Guo et al., 2020; Vieira & Machado, 2024). These findings confirm that independence is not merely an individual moral function but is strongly influenced by the strength of the firm's quality control structure. In the context of freelance auditors, because they operate outside the KAP's direct internal QC framework, KAPs are obligated to implement additional safeguards, such as written declarations of independence, restrictions on the types of work performed, rotation of freelance personnel, and rigorous review by engagement partners. Without these structural safeguards, the economic dependence inherent in freelance arrangements may undermine the integrity of the KAP.

In the auditing context, Non-Audit Services (NAS) refer to services unrelated to the audit process, such as preparation of financial statements, tax consulting, or assistance with accounting systems management. Within the independence literature, NAS is frequently viewed as one of the principal threats to auditor objectivity. The relationship between NAS and independence becomes increasingly complex when auditors work on a freelance basis. Freelance auditors derive income from multiple sources, meaning that their financial dependence on clients may be greater than that of permanent auditors employed within a KAP structure.

If a freelance auditor provides NAS to an entity and is subsequently engaged by a KAP to audit that same entity, the auditor's independence may be directly impaired because the auditor could effectively be auditing work previously performed by themselves, thereby increasing the risk of bias associated with the self-review threat. Furthermore, flexible and informal working relationships may encourage freelance auditors to develop personal and professional closeness with clients, creating familiarity threats and potentially encouraging excessive advocacy for clients to maintain ongoing work opportunities.

Research by Meuwissen (2019) underscores the need to limit auditors' roles when NAS is involved. If a freelance auditor also provides NAS to audit clients, the KAP must implement safeguards in the form of functional separation, prohibition of certain audit assignments, or rejection of engagements that may compromise independence in appearance. These findings are particularly relevant because freelance auditors are more likely to accept various types of engagements for economic survival.

Demonstrates direct reporting mechanisms and functional separation are critical factors in mitigating threats to independence. For freelance auditors, KAPs must ensure that: (1) They have a direct reporting line to engagement partners; (2) They do not receive operational instructions from clients; and (3) They are not placed in structurally dependent relationships with audited entities. These three safeguards are institutional mechanisms that are often absent in freelance working arrangements.

Finally, based on the analysis by Tepalagul (2014) regarding economic relationships, KAPs are required to test the objectivity of freelance auditors through inquiries concerning their primary sources of income, the intensity of relationships with specific clients, and potential conflicts of interest. This approach is consistent with the IESBA Code of Ethics, which requires KAPs to conduct threat assessments from the perspective of a reasonable and informed third party so that professional judgments can be appropriately justified.

Professional Risks and Their Implications for Audit Quality

Competency and Documentation Risk: Application of ISQM 1 Principles to External Resources. The Impact of Freelance Involvement on Professional Skepticism and Detection Risk (Audit Quality)

CONCLUSION

This study implies that the current practice of using freelance auditors in Indonesian *Kantor Akuntan Publik* (KAP) operates within a structural independence deficit that requires systematic institutional remediation, not merely individual behavioral corrections. The most critical implication is that KAPs cannot rely solely on individual freelance auditor integrity; rather, firms must build institutional safeguards (e.g., written independence declarations, non-audit services (NAS) restrictions, and formal rotation policies) that compensate for the structural vulnerabilities created by freelance employment relationships. For regulators and Institut Akuntan Publik Indonesia (IAPI), the study implies an urgent need to explicitly address the use of freelance auditors in Indonesian audit regulations, specifically by extending PMK 186/2021 quality management requirements to explicitly cover all personnel performing audit procedures, regardless of employment status, consistent with international frameworks (e.g., the EU Audit Regulation, Public Company Accounting Oversight Board (PCAOB) AS 2101, and the Malaysian Institute of Accountants (MIA) By-Laws). For the Indonesian audit profession, the study implies that the normalization of freelance auditor use through mimetic isomorphism has created a systemic risk that the profession has collectively underestimated, thereby requiring professional association-level intervention through IAPI standards and enforcement.

This study has limitations as a Systematic Literature Review. Its findings are bounded by the existing published literature, which is predominantly derived from Western, developed-economy audit contexts. Studies specifically addressing freelance auditors in Indonesian KAPs are virtually absent, thereby requiring inferences from the broader auditor independence literature. In addition, the regulatory analysis is limited to currently published laws and regulations (as of 2025) and does not predict future regulatory developments. Future research should include primary empirical studies using survey or experimental methods to test whether freelance auditor involvement measurably reduces audit quality indicators (e.g., accruals-based earnings management and going-concern opinion accuracy) in Indonesian KAPs.

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AUTHOR CONTRIBUTION STATEMENT

Danny Wibowo was responsible for the conceptualization of the study, literature review, research design, data collection, analysis and interpretation of findings, manuscript drafting, editing, and final approval of the manuscript for publication. The author has read and approved the final version of the manuscript.

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