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Literature Review

Professional Ethics and Auditor Behavior in Improving Audit Quality: A Systematic Literature Review

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Abstract

Audit quality plays a crucial role in ensuring the credibility, transparency, and accountability of financial reporting and is influenced by professional ethics and auditor behavior. This study aims to synthesize and evaluate the role of professional ethics and auditor behavior in improving audit quality by identifying dominant determinants and patterns of empirical findings. Employing a Systematic Literature Review (SLR) guided by the PRISMA 2020 protocol, this study integrates 84 studies published between 2019 and 2026, comprising articles from reputable international journals indexed by Scopus and Web of Science, as well as supporting national and international publications. The findings reveal that professional ethics, independence, integrity, competence, accountability, auditor experience, due professional care, and professional skepticism consistently contribute to higher audit quality. Positive auditor behaviors strengthen audit effectiveness, whereas dysfunctional audit behavior, excessive time pressure, and weak ethical culture tend to reduce audit quality. These findings indicate that behavioral and ethical dimensions are as important as technical competence in shaping professional judgment and sustaining audit quality. The novelty of this study lies in its integrative synthesis of professional ethics and auditor behavior within a unified behavioral ethical framework, addressing the limitation of prior research that examined these dimensions independently. This integration provides a comprehensive perspective on how ethical and behavioral factors are associated with audit quality and helps explain inconsistencies in empirical findings. Strengthening ethical culture and professional values is therefore essential for sustaining high-quality audit practices in increasingly complex business environments.

Keywords: Audit Quality, Auditor Behavior, Professional Ethics, Professional Skepticism, Systematic Literature Review.

1. Introduction

One of the key pillars in maintaining the reliability of financial reports and public trust in the auditing profession is audit quality. This need for reliable information has driven most companies to obtain audited financial statements, making them the primary basis for economic decisions made by investors, creditors, regulators, and other stakeholders. This means that auditors must be able to provide reasonable assurance that the financial statements presented are fairly presented and free from material misstatement. A quality audit not only enhances the reliability of financial information but also serves as a governance mechanism that supports organizational transparency and accountability (Alsughayer, 2021). Thus, audit quality is a crucial factor in maintaining the credibility of financial information while supporting the stability and efficiency of financial markets.

Several audit failure cases in recent years demonstrate that audit quality remains an issue requiring attention. The cases of PT Garuda Indonesia, PT Asuransi Jiwasraya, PT Asuransi Wanaartha Life, and various others demonstrate that auditors are not always able to optimally perform their oversight function, raising doubts about their independence, integrity, and professionalism (Hakim & Tjakrawala, 2026; Sari & Januarti, 2024). These various financial scandals indicate that audit quality is not only determined by compliance with audit standards, but is also influenced by the characteristics of the auditor's behavior and the ethical values that underlie every professional decision taken during the audit process.

Professional ethics is a fundamental principle in the auditing profession that directs auditors to act honestly, objectively, independently, and responsibly. The public accounting professional code of ethics is designed to maintain the integrity of the profession while protecting the public interest. Auditors who adhere to ethical principles tend to produce better audit quality because they are able to maintain independence of judgment and avoid conflicts of interest during the audit process (Oktryani et al., 2025; Rahayu et al., 2024). Several empirical studies show that professional ethics have a significant positive influence on audit quality in both the public and private sectors because they help auditors make decisions that are fair, objective, and in accordance with professional standards (Krisnia et al., 2024; Rachmaputri et al., 2023; Yulianti et al., 2022).

Audit quality is influenced not only by ethical aspects, but also by the auditor's behavior during the audit process, as explained in the behavioral accounting perspective. Auditor behavior encompasses various aspects such as professionalism, professional skepticism, due professional care, experience, competence, objectivity, accountability, and the tendency to engage in dysfunctional audit behavior. Auditors with high levels of professionalism and skepticism tend to be better able to detect errors and fraud in financial statements, resulting in higher-quality audits. Conversely, dysfunctional behavior such as premature termination of audit procedures, disregard of audit evidence, and inappropriate reporting of working hours can significantly reduce audit quality (Najmuddin & Putri, 2025; Yulianti et al., 2022).

Previous research has shown that various ethical and behavioral factors of auditors have been studied as determinants of audit quality. These factors include auditor ethics, competence, integrity, independence, professionalism, professional skepticism, work experience, objectivity, accountability, due professional care, and whistleblowing (Krisnia et al., 2024; Lubis et al., 2025; Muslimin et al., 2024). Several studies show that professional ethics, integrity, independence, and professionalism of auditors contribute positively to improving audit quality.

Research on audit quality also shows that auditors' personal characteristics play a significant role in shaping the quality of professional judgment. Chen et al. (2023) found that auditor personality traits influence professional skepticism, which in turn impacts audit quality. Research on the influence of auditor personality on audit quality also shows that certain combinations of personality traits can improve audit quality, while certain traits can encourage reduced audit quality practices. Hubais et al. (2023) suggest that integrity is a key determinant of audit quality, closely related to the auditor's reputation. These findings indicate that audit quality is influenced not only by technical aspects and professional ethics, but also by the auditor's individual characteristics.

The institutional environment and organizational governance also influence the effectiveness of professional ethics implementation in improving audit quality. Nguyen et al. (2022) show that audit reforms in developing countries have not completely alleviated concerns about independence and audit quality. DeFond et al. (2024) found a trade-off between auditor competence and independence due to social ties with the client's business community. Meanwhile, Muslimin et al. (2024) show that competence, integrity, experience, independence, and risk-based auditing contribute to improving audit quality. The results of this study indicate that audit quality is influenced by the interaction of technical, ethical, behavioral, and institutional environmental factors.

Previous research results indicate inconsistent findings regarding factors influencing audit quality. Several studies have shown that auditor ethics, integrity, independence, competence, and experience have a significant influence on audit quality (Alsughayer, 2021). However, other studies show that several factors such as auditor competence, experience, and independence do not always have a significant influence on audit quality in certain contexts (Ardillah & Chandra, 2022). The differences in the results indicate that the relationship between professional ethics, auditor behavior, and audit quality still requires a more comprehensive study to gain a deeper understanding of the factors that influence audit quality.

Partial testing of intervariable relationships using a quantitative approach still dominates research on audit quality. Efforts to integrate professional ethics and behavioral accounting perspectives to explain audit quality are still limited. On the other hand, audit quality is a multidimensional construct influenced by a combination of technical, ethical, and behavioral factors simultaneously (Botha et al., 2025). Therefore, a systematic review of various previous research results is needed to gain a deeper understanding of how professional ethics and auditor behavior affect audit quality.

The research gap identified lies in the tendency of prior studies to examine professional ethics and auditor behavior separately and partially as factors influencing audit quality, particularly through quantitative approaches grounded in specific theoretical perspectives. Such approaches have not yet systematically integrated the ethical and behavioral dimensions within a unified analytical framework. In addition, systematic syntheses that combine the perspectives of professional ethics and auditor behavior to explain audit quality remain limited, particularly in mapping patterns of variation and inconsistency in empirical findings regarding the determinants of audit quality during the 2019-2026 period. The novelty of this study lies in its integrative synthesis of professional ethics and auditor behavior within a unified behavioral ethical framework, thereby providing a more comprehensive understanding of how these two dimensions jointly relate to audit quality and helping explain inconsistencies in empirical findings reported in previous studies.

Based on the above description, this study aims to conduct a Systematic Literature Review (SLR) on the role of professional ethics and auditor behavior in improving audit quality. This study aims to synthesize various empirical findings related to the determinants of audit quality, identify inconsistencies in previous research results, and provide a more comprehensive understanding of the relationship between ethical dimensions and auditor behavior in shaping audit quality. Unlike previous studies that generally examine these factors partially, this study offers a synthesis that integrates professional ethics and behavioral accounting perspectives to explain audit quality more comprehensively. The results of this study are expected to enrich the auditing literature and provide implications for regulators, professional organizations, and public accounting firms in strengthening ethical culture and professional behavior to support the creation of sustainable audit quality amidst the increasingly complex and dynamic business environment.

2. Literature Review

2.1. Agency Theory

Agency theory, introduced by Jensen and Meckling (1976), explains the existence of conflicts of interest between principals and agents, which give rise to information asymmetry. In the audit context, independent auditors act as a monitoring mechanism to mitigate these conflicts of interest and increase the credibility of financial reports. Audit quality is a crucial instrument in minimizing agency costs, requiring auditors to maintain their independence, integrity, and professionalism. Research results by Yulianti et al. (2022) shows that auditor ethics and professionalism have a positive influence on audit quality, while dysfunctional audit behavior can weaken this relationship. Natsir et al. (2023) also found that professional ethics, independence, and audit expertise positively influence auditor performance. Research by DeFond et al. (2024) indicates a trade-off between auditor competence and independence due to social relationships with the client's business community, requiring auditors to maintain a balance between competence and independence in carrying out their duties. Thus, Agency Theory explains that professional ethics and auditor behavior serve as control mechanisms to reduce information asymmetry and improve audit quality.

2.2. Attribution Theory

Attribution Theory explains that individual behavior is influenced by both internal and external factors that shape the decision-making process. In the audit context, individual auditor characteristics such as integrity, objectivity, competence, experience, professional skepticism, and personality influence the quality of the professional judgment produced. Ghani et al. (2022) found that time pressure and personality characteristics influence the professional skepticism of government auditors. Chen et al. (2023) showed that auditor personality traits influence professional skepticism, which ultimately impacts audit quality. Bedeir (2024) revealed that auditor distraction due to client portfolio management can reduce audit quality, but professional skepticism can mitigate this negative impact.

2.3. Stakeholder Theory

Stakeholder theory holds that companies have a responsibility to all stakeholders interested in financial information. Auditors play a role in providing assurance on the fairness of financial reports, thereby enhancing the trust of investors, creditors, regulators, and the public. Research by Nguyen et al. (2022) shows that concerns about auditor independence remain a concern for stakeholders despite audit reforms. Dela Cruz et al. (2025) found that overly close relationships between auditors and clients can weaken professional skepticism and reduce auditor objectivity. The stakeholder perspective explains that auditors are responsible not only to clients but also to all parties who use financial reports, making the application of professional ethics crucial in maintaining audit quality.

2.4. Professional Ethics Theory

Professional Ethics Theory explains that auditors must adhere to the principles of professional ethics, including integrity, objectivity, professional competence, confidentiality, and professional conduct. Professional ethics serve as the foundation for auditors to maintain independence and produce objective audit decisions. Yulianti et al. (2022) shows that professional ethics and professionalism have a positive influence on audit quality. Natsir et al. (2023) Research shows that professional ethics, independence, and audit expertise improve auditor performance. Zhang and Wei (2022) also found that an ethical culture in public accounting firms can strengthen auditor independence and improve audit quality. Thus, Professional Ethics Theory provides the basis for the assumption that audit quality is significantly influenced by auditor adherence to professional ethical values.

2.5. Behavioral Accounting Perspective

The behavioral accounting perspective emphasizes that auditor behavior influences the quality of professional judgment. These behavioral aspects include professional skepticism, professionalism, due professional care, dysfunctional audit behavior, time pressure, and auditor personality characteristics. Johari et al. (2022) showed that time budget pressure is a major factor triggering dysfunctional audit behavior. Research in Malaysia also shows that time pressure, task complexity, and client interests can increase dysfunctional behavior, which negatively impacts audit quality. Rivaldi et al. (2022) found that dysfunctional behavior moderates the relationship between independence and audit quality. The results of this study Bedeir (2024) shows that audit quality is not only determined by technical factors, but also by auditor behavior and the ethical environment in which the auditor works. Therefore, the behavioral accounting perspective provides a more comprehensive explanation of the relationship between professional ethics, auditor behavior, and audit quality.

3. Methods

This study uses the Systematic Literature Review (SLR) method, which aims to identify, examine, and evaluate various relevant studies to obtain a comprehensive understanding of the role of professional ethics and auditor behavior in improving audit quality. The 2020 PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) guidelines are used as a reference in the systematic review process, both at the identification, screening, and selection stages of articles (Page et al., 2021). Inclusion and exclusion criteria were applied to ensure that the articles used had high relevance to the research objectives.

Inclusion criteria included articles discussing auditor professional ethics, auditor behavior, and audit quality; articles examining variables such as independence, integrity, competence, experience, professional skepticism, due professional care, dysfunctional audit behavior, and ethical culture; articles published between 2019 and 2026; articles available in full text; and written in both Indonesian and English. Exclusion criteria included articles not directly related to audit quality and auditor professional ethics, articles not fully available, and publications in the form of theses, dissertations, and books.

The literature search was conducted using Boolean operators and keyword combinations tailored to the characteristics of each database. In Scopus, the search strategy used the TITLE-ABS-KEY field, covering article titles, abstracts, and keywords: ("audit quality" AND ("professional ethics" OR "auditor behavior" OR "independence" OR "integrity" OR "competence" OR "professional skepticism" OR "dysfunctional audit behavior")); in Web of Science, ("audit quality" AND ("professional ethics" OR "auditor behavior" OR "ethical culture")); while SINTA and proceedings were searched using the keywords "*kualitas audit*" AND ("*etika profesional*" OR "*perilaku auditor*"). The search strategy was designed to identify studies relevant to professional ethics, auditor behavior, and audit quality. Subsequently, titles and abstracts were independently screened by two reviewers based on the inclusion and exclusion criteria.

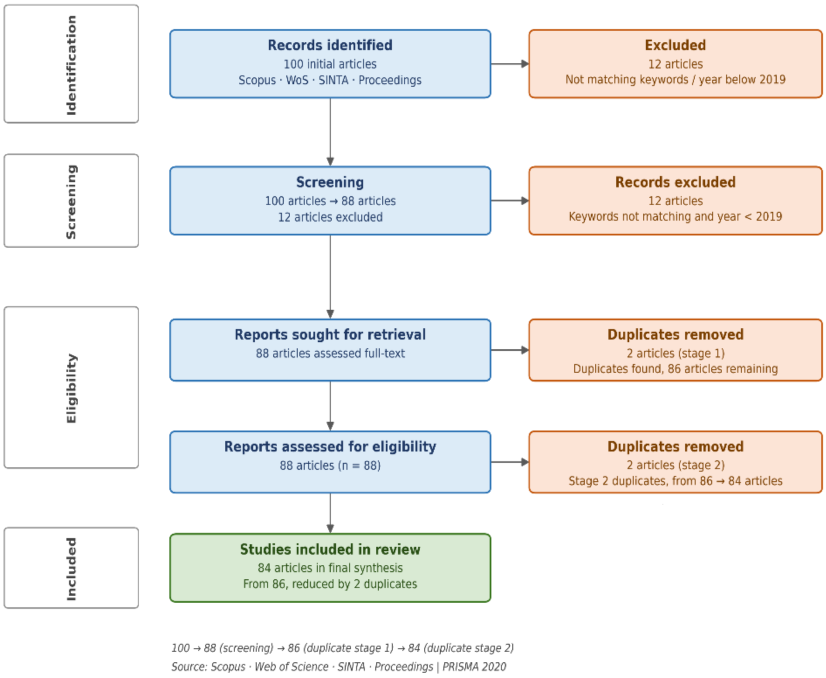

Figure 1. Schematic for Identifying Articles as Raw Material for the SLR
Source: Authors' compilation (2026)

The article selection process based on PRISMA 2020 is shown in Figure 1. The literature search was conducted across four databases, namely Scopus, Web of Science (WoS), SINTA, and Proceedings, yielding an initial 100 articles. In the screening stage, 12 articles were excluded for not matching the specified keywords or for being published before 2019, leaving 88 articles. In the eligibility stage, a full-text assessment of the 88 articles identified 2 duplicates in the first stage, reducing the count to 86. A further assessment revealed 2 additional duplicates in the second stage, resulting in a total of 84 articles that met the inclusion criteria and were used in the final synthesis for the 2019–2026 period.

Table 1. Distribution of Articles by Publication Year

Year	Number of Articles
2019	2
2020	3
2021	6
2022	12
2023	15
2024	19
2025	23
2026	4
Total	84

Source: Data processed by researchers (2026)

Table 1 shows the distribution of published articles on professional ethics and auditor behavior regarding audit quality by year of publication. This distribution indicates that academic attention to this topic has continued to increase significantly, especially since 2022, in line with the increasing complexity of the business environment and demands on audit quality. The data extraction process was carried out by grouping articles based on author, year of publication, type of research, theory used, research location, research objectives, and research results. Furthermore, articles were classified into several main themes: professional ethics, auditor behavior, professional skepticism, dysfunctional audit behavior, organizational ethical culture, and individual auditor characteristics. Data analysis was conducted using thematic analysis and narrative synthesis approaches. The analysis stages included identifying key themes, comparing research findings, synthesizing them based on underlying theoretical perspectives, and identifying research gaps and theoretical and practical implications.

4. Results and Discussion

4.1. Research Results

4.1.1. Article Classification Based on Publication Journal

This study analyzed 84 articles (2019–2026) on professional ethics and auditor behavior in improving audit quality, sourced from Scopus, WOS, SINTA, and international proceedings. The articles were classified by journal ranking, as shown in Table 2.

Table 2. Article Classification Based on Journal Ranking

No.	Journal Ranking	Author & Year	Number of Articles	Percentage
1.	Scopus Q1	DeFond et al. (2024); Francis (2022); Ham et al. (2025); Hazgui & Brivot (2022); Hu et al. (2025); Mardawi et al. (2023); Saiewitz & Wang (2020); Samagaio et al. (2025); Sulaiman (2023); Yuan et al. (2025); Zhang & Wei, 2022); Dikuua et al. (2023); Abdelwahed et al. (2025)	13	15.5%
2.	Scopus Q2	Aswar et al. (2021); Bedeir (2024); Botha et al. (2025); Chen et al. (2023); Garefalakis et al. (2025); Johari et al. (2022); Muslimin et al. (2024); Ong et al. (2022); Parluhutan et al. (2022); Sumardjo et al. (2022); Susanto et al. (2022); Yulianti et al. (2022); Yusniati et al. (2025); Yulianti et al. (2025)	14	16.7%
3.	Scopus Q3	Alsaeedi & Kamyabi (2023); Ghani et al. (2022); Hikmayah & Aswar (2020); Hubais et al. (2023); Kertarajasa et al. (2019); Lannai et al. (2025); Melisa et al. (2021); Natsir et al. (2023); Rivaldi et al. (2022); Shahibah et al. (2020); Siregar (2021); Petraşcu & Cetină (2025); Inneh et al. (2025)	13	15.5%
4.	Scopus Q4	Hubais et al. (2023)	1	1.2%
5.	WOS	Alsughayer (2021); Cruz et al. (2025)	2	2.4%
6.	SINTA 2	Krisnia et al. (2024); Natsir et al. (2023); Rahmawaty et al. (2023); Sari & Januarti (2024); Handayani & Khairunnisa (2024); Rasuli et al. (2024); Tjan et al. (2024); Belinda & Suyanto (2025)	8	9.5%

No.	Journal Ranking	Author & Year	Number of Articles	Percentage
7.	SINTA 3-SINTA 5	Ardillah & Chandra (2022); Kinasih et al. (2024); Lubis et al. (2025); Surya et al. (2021); Belinda & Suyanto (2025); Ismiati & Sari (2024); Maharani & Novita (2024); Nasution & Yulisfan (2023); Rahayu et al. (2024); Rangkuti & Arnita (2024)	10	11.9%
8.	International Proceedings	Najmuddin & Putri (2025); Amarissa et al. (2023); Munidewi et al. (2021)	3	3.6%
9.	Unindexed Journal	Cahya (2025); Hakim & Tjakrawala (2026); Oktryani et al. (2025); Rahayu et al. (2024); Yusniati et al. (2025); Amaral, (2024); N. Handayani et al. (2026); Mahesa et al. (2025); Muslimin et al. (2024); Mvunabandi & Maama (2023); Rialdy et al. (2023); Sarwar et al. (2024); Sunarno & Indriyanto (2025); Tonye & Odoni (2025); Ramadhani et al. (2026); Vasini et al. (2026); Irianto & Djaddang (2024); Firani (2024); Ridwanto et al. (2023); Blay et al. (2019)	20	23.8%
	Total		84	100%

Source: Data processed by researchers (2026)

Table 2 shows that most of the 84 articles came from reputable international sources. Scopus-indexed articles totaled 41 (48.8%), with Q2 journals contributing the most at 14 (16.7%), followed by Q1 and Q3 with 13 each (15.5%). Including two Web of Science articles (2.4%), internationally indexed publications reached 43 (51.2%), reflecting strong global scholarly interest in professional ethics and audit quality. Nationally, SINTA-indexed journals accounted for 18 articles (21.4%), with 8 in SINTA 2 (9.5%) and 10 in SINTA 3–5 (11.9%). Additionally, 3 articles (3.6%) appeared in international proceedings, and 20 articles (23.8%) came from non-indexed journals but were included for their relevance to the topic. The predominance of publications in reputable international journals indicates that research on professional ethics and audit quality has become a global issue, in line with Francis (2022), who stated that audit quality is increasingly being studied from the perspective of individual auditor behavior.

An analytical synthesis of prior studies reveals an epistemological gap in audit quality literature, particularly regarding geographical context and measurement approaches. Studies in Scopus Q1-Q2 journals are largely from developed countries, such as the United States, Australia, and Europe, and more often use archival proxies for audit quality, including audit fee adjustments, financial statement restatements, and accrual-based metrics (DeFond et al., 2024; Ham et al., 2025; Samagaio et al., 2025; Yuan et al., 2025). Conversely, SINTA-indexed studies focusing on Indonesia predominantly use perceptual surveys with self-reported data, where respondents assess both independent variables (e.g., professional ethics and competence) and perceived audit quality. These methodological differences may produce varied estimated relationships, as perception-based measures are susceptible to social desirability and common method bias. This may explain why positive associations between professional ethics and audit quality appear more frequently in survey-based than archival studies. The limited integration between these research streams underscores the need for a comprehensive synthesis to assess the generalizability of ethical factors on audit quality across institutional contexts. Thus, differences in measurement and institutional settings should be considered when interpreting consistency and variation in findings on audit quality determinants.

4.1.2. Classification Based on Publication Year

The articles reviewed in this study cover the period 2019 to 2026, with a peak in publications occurring in the period 2022-2024. In 2022, there was a significant surge in the number of publications discussing auditor ethics, dysfunctional behavior, and independence, driven by increased accountability demands following the COVID-19 pandemic and developments in audit regulations in various jurisdictions (Mardawi et al., 2023; Dikuua et al., 2023). This trend continued in 2023-2024, with the emergence of articles integrating artificial intelligence (AI) into ethics audits (Abdelwahed et al., 2025; Muslimin et al., 2024) and cross-country comparative studies (Belinda & Suyanto, 2025; Botha et al., 2025). The rapid increase in articles in 2025-2026 indicates growing research interest in auditor professional ethics and its implications for audit quality, particularly in the context of the digital era and the demands of sustainability reporting (ESG).

The development of research indicates three phases in audit quality studies. The first phase (2019-2021) focused on individual auditor attributes, such as independence, ethics, and competence, particularly within Indonesian public accounting firms (KAPs) (Hikmayah & Aswar, 2020; Surya et al., 2021). The second phase (2022-2024) began to examine the relationships between ethics, organizational culture, time pressure, and professional skepticism through multivariable models, alongside growing attention to accountability and professional ethics regulations (Mardawi et al., 2023; Zhang & Wei, 2022; Handayani & Khairunnisa, 2024). The third phase (2025-2026) encompasses issues related to ESG assurance, artificial intelligence, and cross-jurisdictional comparisons (Botha et al., 2025; Garefalakis et al., 2025; Abdelwahed et al., 2025). Overall, the focus of research has developed from individual auditor attributes toward organizational and institutional factors in audit quality studies.

4.1.3. Classification Based on Research Methods

Quantitative methods dominate, with over 50% of articles employing PLS-SEM, multiple regression, path analysis, or archival data analysis. Qualitative approaches appear in about 20% of articles, typically using in-depth interviews, field studies, or conceptual reviews. Another 20% adopt Systematic Literature Reviews as the primary method, reflecting growing interest in literature synthesis. This quantitative dominance indicates a strong empirical orientation toward measuring relationships between auditor variables and audit quality. Mixed-method approaches are emerging, especially in African and Middle Eastern contexts (Hubais et al., 2023), in response to the need for deeper and more contextual understanding.

Research on audit quality still has several methodological limitations. The frequent use of PLS-SEM with self-report surveys may introduce common method bias (CMB), especially when the same respondents assess both auditor variables and audit quality (Podsakoff et al., 2003). Differences in measurement sources also warrant attention, as perception-based audit quality is not fully comparable with archival measures such as financial restatements or accrual-based indicators. Further, the limited use of qualitative and longitudinal studies means that processes like ethical value internalization and the application of professional skepticism under client pressure remain underexplored. These conditions suggest that research has focused more on testing variable relationships than on explaining underlying processes and conditions.

Mixed-methods and longitudinal approaches can complement quantitative studies by offering deeper insight into the mechanisms associated with audit quality.

4.1.4. Classification Based on Theoretical Basis

Based on the analysis of 84 articles, five main theoretical frameworks underpin research on professional ethics, auditor behavior, and audit quality, and also serve as the foundation for this study. The distribution and core findings of each theory are presented in full in Table 3 below.

Table 3. Article Classification Based on Theoretical Basis

No.	Theoretical Basis	Researcher & Year	Key Findings / Main Conclusions
1.	Professional Ethics Theory (IESBA Code of Ethics; Jensen & Meckling, 1976)	Surya et al. (2021); Yulianti et al. (2022); Zhang & Wei (2022); Natsir et al. (2023); Alsaeedi & Kamyabi (2023); Mardawi et al. (2023); Samagaio et al. (2025); Handayani & Khairunnisa (2024); Sunarno & Indriyanto (2025)	Professional ethics improves audit quality, performance, independence, judgment, and accountability, especially with skepticism, competence, experience, ethical culture, and forensic auditing. Weak ethical culture and time pressure reduce audit quality, while ethical adherence strengthens governance, prevents fraud, and builds public trust.
2.	Agency Theory (Jensen & Meckling, 1976; DeAngelo, 1981)	Hikmayah & Aswar (2019); Aswar et al. (2021); Yulianti et al. (2022); Sumardjo et al. (2022); Ong et al. (2022); Rivaldi et al. (2022); DeFond et al. (2024); Belinda & Suyanto (2025); Petrașcu & Cetină (2025); Lubis et al. (2025)	Integrity, ethics, independence, professionalism, skepticism, and competence generally enhance audit quality, reinforced by codes of ethics, motivation, and institutional context. However, they can be weakened by time pressure, task complexity, dysfunctional behavior, audit tenure, and the trade-off between competence and independence due to client relationships.
3.	Behavioral Accounting Perspective (Hogarth, 1980; Bonner, 1999)	Shahibah et al. (2020); Ghani et al. (2022); Ong et al. (2022); Johari et al. (2022); Rivaldi et al. (2022); Bedeir (2024); Ham et al. (2024); Samagaio et al. (2025); Cruz et al. (2025); Hakim & Tjakrawala (2026)	Professional skepticism, independence, accountability, auditor skills, and ethical adherence enhance audit quality. Conversely, time pressure, task complexity, distractions, close client relationships, and dysfunctional behaviors diminish it. A strong ethical culture can reinforce skepticism and mitigate these negative effects.
4.	Attribution Theory (Heider, 1958; Robbins & Judge, 2013)	Kertarajasa et al. (2019); Parluhutan et al. (2022); Samagaio & Felício (2022); Chen et al. (2023); Sari & Januarti (2024); Bedeir (2024); Yusniati et al. (2025);	Competence, due care, integrity, ethics, professionalism, accountability, spiritual intelligence, ethical sensitivity, and auditor personality generally enhance audit quality, while distraction degrades it. These

No.	Theoretical Basis	Researcher & Year	Key Findings / Main Conclusions
		Hu et al. (2025); Ismiati & Sari (2024)	effects can be mitigated through professional skepticism.
5.	Stakeholder Theory (Freeman, 1984; Mitchell et al., 1997)	Solomon (2023); Mvunabandi & Maama (2023); Oktryani et al. (2025); Botha et al. (2025); Cruz et al. (2025); Yuan et al. (2025); Garefalakis et al. (2025); Dikuua et al. (2023); Mvunabandi & Maama (2023)	Audit quality is a multidimensional concept shaped by competence, independence, client relationships, accountability, and professional ethics. Strengthening regulations, audit quality indicators, ESG integration, artificial intelligence, and accountability mechanisms is needed to improve quality, while close auditor-client proximity may undermine objectivity and skepticism.

Source: Data processed by the author (2026)

The five theoretical frameworks offer complementary perspectives on the ethics-audit quality relationship. Agency Theory and Professional Ethics Theory view ethics as a mechanism to reduce information asymmetry, while Attribution Theory and the Behavioral Accounting Perspective emphasize individual attributes and organizational and situational conditions (Hu et al., 2025; Bedeir, 2024; Ham et al., 2024; Cruz et al., 2025). Stakeholder Theory remains underexplored, leaving the role of stakeholder accountability demands insufficiently examined. A multilevel framework linking individual, organizational, and institutional factors may offer a direction for future research.

4.1.5. Theme Analysis: Grouping Articles Based on Keywords

The 84 articles were analyzed by grouping them into several themes based on the main research keywords. The grouping used a content analysis approach (Mayring, 2014), as presented in Table 4. One article could fall into more than one theme.

Table 4. Article Classification Based on Theme / Keyword

No.	Theme / Keyword	Number of Articles	Percentage	Distribution of Journal Rankings
1.	Professional Ethics	38	45.2%	Scopus Q1-Q3; SINTA 2-5; Proceedings; National
2.	Independence	26	31.0%	Scopus Q1-Q3; SINTA 2; International Journal
3.	Integrity	22	26.2%	Scopus Q2-Q4; SINTA 2-5; National
4.	Competence	27	32.1%	Scopus Q1-Q3; SINTA 2-5; International Journal
5.	Professional Skepticism	15	17.9%	Scopus Q1-Q3; WOS; National
6.	Professionalism	13	15.5%	Scopus Q2; SINTA 2-3; Proceedings; National
7.	Auditor Experience	8	9.5%	Scopus Q1; Scopus Q3; SINTA
8.	Due Professional Care	5	6.0%	Scopus Q3; SINTA 2; SINTA 4
9.	Dysfunctional Audit Behavior	8	9.5%	Scopus Q2-Q3; SINTA 2-3; Proceedings

No.	Theme / Keyword	Number of Articles	Percentage	Distribution of Journal Rankings
10.	Accountability	8	9.5%	Scopus Q1-Q3; SINTA 2-4; National
11.	Objectivity	8	9.5%	Scopus Q3; SINTA 2-5; National
12.	Time Pressure	6	7.1%	Scopus Q2-Q3; WOS
Total (unique)		84*	100%	*One article can be included in more than one theme

Source: Data processed by the author (2026)

Table 4 shows that Professional Ethics is the most dominant theme, followed by Competence, Independence, and Integrity. Their prevalence indicates that ethical and competence dimensions are central to explaining audit quality. Professional Skepticism and Professionalism also received considerable attention, while Auditor Experience, Due Professional Care, Dysfunctional Behavior, Accountability, Objectivity, and Time Pressure emerged as supporting factors. These findings suggest that audit quality research extends beyond technical aspects to increasingly emphasize ethics, behavior, and organizational conditions. Cross-thematic synthesis reveals that the four dominant themes are theoretically interconnected. Professional ethics links independence, integrity, and competence to professional judgment, while professional skepticism serves as the behavioral pathway through which these attributes are activated under client pressure or misstatement risk. This pattern indicates that audit quality is shaped by the interplay between ethical foundations and behavioral enactment, rather than by isolated determinants. This relationship provides the basis for the theoretical synthesis discussed in the following section.

4.2. Discussion

4.2.1. Dominant Determinants of Professional Ethics and Auditor Behavior Influencing Audit Quality

The analysis of 84 articles shows that professional ethics is the most frequently addressed determinant, followed by competence, independence, integrity, and professional skepticism. This frequency reflects its prevalence as a research theme rather than its empirical strength in practice, indicating that audit quality research extends beyond technical abilities to emphasize ethical values underlying professional judgment. Professional ethics serves to maintain objectivity while strengthening the influence of competence, experience, and skepticism on audit quality.

A critical examination of the evidence reveals methodological limitations. About 60% of studies reporting a positive ethics-audit quality relationship use perceptual surveys where the same respondents assess all variables at one point in time, potentially introducing common method bias (CMB) and inflating estimated effects (Podsakoff et al., 2003). In contrast, studies using objective measures such as abnormal audit fees, going-concern accuracy, and financial restatements show more context-dependent and generally weaker relationships (Ham et al., 2024; DeFond et al., 2024; Yuan et al., 2025). Professional skepticism also does not consistently show a direct effect; its role appears more situational, linked to auditors' judgment under audit risk and client pressure (Hu et al., 2025; Handayani & Khairunnisa, 2024). Thus, the positive relationship frequently identified should be interpreted with consideration of the research designs used.

The negative effects of dysfunctional audit behavior, time pressure, and client proximity also need to be understood in relation to organizational conditions and competition in the audit market. Audit fee competition may create pressure for auditors to reduce procedures, operate under time constraints, or make decisions that may affect independence and audit quality (Samagaio et al., 2025). This condition suggests that strengthening ethics through training and individual integrity development needs to be accompanied by organizational and regulatory support. Organizational ethical culture plays a role in shaping how professional ethical values are translated into behavior and compliance with audit quality standards (Zhang & Wei, 2022; Cruz et al., 2025). Therefore, improving audit quality should not focus solely on strengthening auditor competence and ethics but also on KAP governance and regulatory measures that can reduce pressures on auditors to compromise audit quality.

4.2.2. Factors Contributing to Inconsistent Empirical Findings

The analysis of 84 articles shows that most studies found a positive influence of professional ethics and auditor behavior on audit quality. However, inconsistent findings persist, particularly for professional ethics, competence, independence, and integrity, with some studies showing significant effects and others weak or insignificant relationships. This suggests that the effectiveness of auditor attributes is moderated by organizational conditions, respondent characteristics, and institutional context. Variations in findings can be traced to methodological approaches. Studies using single-source Likert-scale surveys tend to produce stronger relationships than those using archival or multisource data, possibly due to common method bias (CMB), where the same respondents assess both independent and dependent variables (Podsakoff et al., 2003). Thus, variation does not necessarily reflect empirical differences but may stem from measurement sources and methods.

Institutional environments and sample characteristics also shape these relationships. The effect of independence, for example, may vary under differing economic dependence and regulatory enforcement; client pressure is more influential in weaker oversight environments, while social proximity matters more under stronger regulation (Nguyen et al., 2022; Zhang & Wei, 2022). For competence, homogeneous sample composition may limit data variation and obscure its effect on audit quality (Alsughayer, 2021; Ardillah & Chandra, 2022). These conditions indicate that findings should be interpreted in light of each study's institutional and population characteristics.

A comparison of Alsughayer (2021) and Ardillah and Chandra (2022) illustrates the importance of these factors in understanding variations in empirical evidence. Differences in findings may be associated with the regulatory environment, audit quality measures, KAP characteristics, and the level of regulatory maturity. In addition, the predominance of models testing direct effects may limit the identification of conditions that strengthen or weaken relationships among variables. A non-significant relationship, therefore, does not necessarily indicate the absence of an effect but may reflect contextual factors that have not been incorporated into the model. This perspective positions the relationship between ethics, auditor behavior, and audit quality as one shaped by measurement approaches, sample characteristics, and institutional conditions.

4.2.3. Challenges and Future Directions in Professional Ethics and Audit Quality

The analysis shows that the main challenges in maintaining audit quality are no longer solely related to auditor technical competence, but also involve behavioral aspects, organizational culture, and developments in the business environment. Time budget pressures, dysfunctional audit behavior, auditor closeness to clients, and a weak organizational ethical culture are the most frequently reported challenges, as they have the potential to reduce auditor objectivity and professional skepticism. Meanwhile, developments in digital technology, artificial intelligence, ESG assurance, and the harmonization of Audit Quality Indicators are beginning to become important issues shaping the direction of contemporary audit research.

The identified challenges, namely time pressure, dysfunctional audit behavior, and auditor client proximity, are not merely individual behavioral risks but also reflect structural pressures embedded in the competitive dynamics of the audit market. Time pressure is not solely related to auditors' ability to manage their time it may also arise from audit fee competition that encourages unrealistic scheduling commitments. Such structural conditions cannot be addressed solely through ethics interventions based on professional codes (Samagaio et al., 2025; Cruz et al., 2025). From a principal-agent perspective, conflicts arising from auditors' obligations to both clients and financial statement users require institutional-level measures, such as minimum audit fee requirements and tenure restrictions, rather than changes to professional ethics codes directed solely at individual auditors. ESG assurance also presents a new form of competence gap. As the scope and complexity of non-financial assurance expand, professional ethics frameworks developed primarily for financial statement audits do not yet fully address cross-disciplinary assurance quality risks that require expertise in accounting, sustainability science, and data analytics (Garefalakis et al., 2025; Botha et al., 2025). The use of AI in auditing introduces additional challenges for verification. AI technologies can expand audit coverage by rapidly processing large volumes of data. Still, reliance on algorithmic outputs may reduce the depth of professional skepticism when such outputs substitute for auditors' professional judgment. This condition creates new ethical risks at the human-technology interface that remain insufficiently examined in the professional ethics literature (Abdelwahed et al., 2025).

These challenges suggest the need to broaden the research agenda from repeated examinations of individual attributes toward organizational and institutional analysis. Future research could examine audit fee structures to understand how price competition influences quality-reducing behavior at the audit firm level; evaluate regulatory design by comparing audit quality under different oversight mechanisms, investigate ESG assurance competencies to identify the interdisciplinary knowledge and skills required for non-financial reporting assurance, and examine AI-assisted skepticism to understand how human-technology interaction can preserve the quality of professional judgment. These research directions also require methodological development beyond individual-attribute perceptual surveys, including mixed-method designs that combine behavioral observation with archival measures of audit quality, multilevel structural models linking individual behavior to firm and market-level dynamics, and comparative institutional designs examining audit quality across different regulatory systems.

5. Conclusion

A review of 84 articles from 2019 to 2026 shows that audit quality is a multidimensional construct shaped by ethical dimensions, auditor behavior, competence, and the organizational environment. Professional ethics is the most frequently examined factor, reflecting its prominence as a research theme rather than a definitive ranking of its empirical strength. It directly improves audit quality and also strengthens auditor independence, competence, experience, and professional skepticism. Conversely, dysfunctional behavior, time pressure, and weak ethical culture can reduce audit quality. Improving audit quality thus requires not only technical capability but also an ethical culture and professional behavior that support objectivity and independence. Regulators, professional organizations, and accounting firms should reinforce ethical values and auditor competence to sustain audit quality in an increasingly complex business environment.

The new contribution of this SLR is an integrative synthesis that unifies professional ethics and auditor behavior within a single explanatory framework. Professional ethics provides the foundation for professional judgment, while auditor behavior, especially professional skepticism, serves as the pathway through which ethical principles are enacted. This perspective resolves empirical inconsistencies by showing that audit quality depends on the interaction among ethical foundations, professional behavior, and contextual conditions, rather than on isolated factors. The SLR thus offers a theoretically grounded explanation of how ethical and behavioral dimensions jointly affect audit quality. Future research may extend this framework to sustainability assurance, digital technology and artificial intelligence, and institutional and cultural influences.

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