International Journal of Economic Literature (INJOLE) https://sociohum.net/index.php/INJOLE
Vol. 4 No. 2 (2026), page., 249-262 e-ISSN: 3026-0221

AUDITOR INDEPENDENCE UNDER POLITICAL PRESSURE: IMPLICATIONS FOR PUBLIC SECTOR AUDIT QUALITY IN EMERGING DEMOCRACIES

Theresia Febiengry Sitanala*[1]
Universitas Pattimura, Indonesia
Email: theresiasitanala1011@gmail.com

Adonia Anita Batkunde
Universitas Pattimura, Indonesia
Email: mejiagayofa02@gmail.com

Abstract

This study aims to analyze the influence of political pressure on auditor independence and its implications for public sector audit quality within the context of developing democracies. A qualitative approach was employed, utilizing a literature review method to examine relevant scholarly sources concerning auditor independence, political influence, public governance, and audit quality. The analysis focuses on the forms of political pressure that may compromise auditor objectivity, the institutional factors that determine an auditor's capacity to maintain independence, and the consequences of such pressure for the credibility of audit findings and the accountability of state financial management. The findings indicate that political pressure can undermine auditor independence by influencing the prioritization of audits, restricting access to information, interfering with the reporting of findings, and threatening the career stability of auditors. Such conditions can diminish audit quality, weaken external oversight functions, and erode public trust in government institutions. Conversely, a legal framework that guarantees the autonomy of audit institutions, ensures transparency in the audit process, provides protection for auditors, and strengthens professionalism and institutional accountability mechanisms can help minimize the impact of political intervention. This study asserts that enhancing public sector audit quality depends not only on the technical competence of auditors but also on an institutional environment capable of safeguarding professional independence from political interests. Therefore, strengthening auditor independence must be an integral component of governance reform and the development of an accountable democracy.

Keywords: Auditor Independence, Political Pressure, Audit Quality, Public Sector Audit, Developing Democracies

[1] Correspondence author

INTRODUCTION

Auditor independence is one of the fundamental principles in implementing public sector audits because it determines the objectivity, credibility and reliability of audit results on state financial management (Sumiyana et al., 2023a). In a democratic government system, auditors have a strategic role to ensure that the use of public budgets is carried out in accordance with the provisions of laws and regulations, the principles of transparency, and the interests of the community. The existence of independent auditors is also an important part of the oversight mechanism for government administration, especially in identifying irregularities, assessing the effectiveness of public resource management, and encouraging accountability of government officials. However, the implementation of this function does not always take place in an environment free from external interests. Political pressure can be a serious challenge when the audit process is related to the interests of officials, government policies, or parties who have influence on public decision making (Afadzinu, 2025a).

The issue of auditor independence becomes increasingly complex in developing democratic countries which still face challenges in strengthening institutions, law enforcement and developing transparent governance. Even though an audit mechanism has been established as part of the state financial supervision system, its effectiveness is still influenced by the level of autonomy of the audit institution, protection of the professionalism of auditors, and consistency in the implementation of regulations. Political pressure can appear in various forms, such as interference with determining the object of the audit, limiting the auditor's access to documents and information, attempts to influence the delivery of findings, and threats to the auditor's position or career continuity. This situation has the potential to create a conflict between the auditor's professional obligation to convey audit results objectively and the demands of certain parties to protect their political interests. If this condition is not balanced with adequate institutional protection, auditor independence can be weakened and the audit function as an instrument of public oversight will become less effective (Doan & Nguyen, n.d.).

Political pressure on auditors is not only related to freedom in carrying out audit procedures, but also has implications for the quality of public sector audits as a whole. Audit quality is reflected in the auditor's ability to produce findings that are relevant, supported by adequate evidence, presented objectively, and can be used as a basis for decision making and improving governance. When independence is compromised, auditors have the potential to experience

limitations in identifying risks, uncovering irregularities, or conveying conclusions that are not in line with the interests of influential parties (Vu & Hung, 2023). As a result, audit reports risk losing their analytical sharpness and credibility as a source of information for legislative institutions, government and the public. In the long term, this condition can hinder the enforcement of accountability, reduce public trust in supervisory institutions, and weaken efforts to prevent misuse of public funds.

Strengthening auditor independence requires the support of an institutional system that not only emphasizes compliance with audit standards, but also provides real protection for the implementation of professional duties (Liston-Heyes & Juillet, 2024a). A legal framework that guarantees the autonomy of audit institutions, transparent audit procedures, adequate access to information, and protection of auditors from intimidation are important elements in maintaining audit objectivity (Manneh et al., 2025a). In addition, professional competence, personal integrity, audit quality control and clear accountability mechanisms are needed so that auditors are able to exercise their authority consistently. In the context of developing democracy, strengthening these elements needs to be accompanied by political commitment to good governance and respect for the function of independent oversight (Cordery et al., 2023). Thus, auditor independence is not only understood as a principle of professional ethics, but also as an institutional characteristic that determines the effectiveness of state financial supervision.

Given these issues, the study titled "Auditor Independence Under Political Pressure: Implications for Public Sector Audit Quality in Emerging Democracies" aims to analyze how political pressure can affect auditor independence and the subsequent consequences for public sector audit quality in emerging democracies. The study employs a qualitative approach, utilizing a literature review to identify various forms of political pressure, the institutional factors that either support or hinder auditor independence, and the implications for the credibility of audit findings and public financial accountability. This research is intended to provide a conceptual understanding of the relationship between auditor independence, the political environment, and audit quality, while also strengthening the rationale for reforming public sector oversight. By framing the protection of auditor independence as an integral component of building democratic institutions, this study seeks to contribute to the development of governance that is more transparent, accountable, and responsive to the public interest.

RESEARCH METHOD

This study employs a qualitative approach, utilizing a literature review method to analyze auditor independence under political pressure and its implications for public sector audit quality in developing democracies. The research data is drawn from secondary sources, including scholarly journal articles, academic books, reports from audit institutions, and policy and regulatory documents pertaining to auditor independence, political pressure, audit quality, and public financial accountability. Data collection involved searching, selecting, and examining scholarly sources based on their topical alignment, substantive relevance, and credibility. The gathered data were analyzed using a descriptive-qualitative approach—involving identification, thematic categorization, interpretation, and synthesis—to understand the forms of political pressure exerted on auditors, the institutional factors affecting their independence, and the subsequent consequences for audit objectivity, the credibility of audit reports, and the accountability of state financial management. The analysis also seeks to identify mechanisms for safeguarding auditor independence, such as guarantees of institutional autonomy, professional protections, transparency in the audit process, and the strengthening of oversight mechanisms. Through this approach, the study aims to develop a systematic conceptual understanding of the relationship between political pressure, auditor independence, and public sector audit quality, while also formulating relevant implications for strengthening governance in developing democracies.

RESULT AND DISCUSSION

Forms of Political Pressure and Factors Affecting Auditor Independence in Public Sector Auditing

Auditor independence is a fundamental principle in public sector auditing, as it determines an auditor's ability to conduct examinations objectively, professionally, and free from the influence of parties with specific vested interests (Afadzinu, 2025b). In the context of government administration, auditors are responsible for assessing the fairness of financial information, compliance with regulations, and the effectiveness of public resource management. However, the execution of these responsibilities can be subject to various forms of political pressure particularly when audit findings might reveal policy weaknesses, budgetary irregularities, or the actions of officials in strategic positions. Such political pressure does not always manifest as direct orders to alter audit results; it can also occur indirectly through power

dynamics, institutional interests, and influences on the auditor's working environment (Afadzinu, 2025b). This creates a challenge for auditors, who must maintain their professional integrity while ensuring that the audit process remains guided by established auditing standards and verifiable evidence.

One form of political pressure that can compromise auditor independence is intervention in the selection of audit subjects, the scope of the audit, and the prioritization of examination areas. In certain situations, political actors may attempt to influence which government programs are audited or steer the auditor's focus toward specific areas, while high-risk areas remain under-examined. Furthermore, restricting access to documents, financial data, and supporting information can hinder an auditor's ability to obtain sufficient evidence to draw sound conclusions. Pressure may also arise through attempts to delay the issuance of reports, downplay the severity of audit findings, or influence the formulation of audit recommendations (Istianah & Akbar, 2024). If such interventions are not addressed through robust institutional mechanisms, the audit process risks losing its objectivity and failing to perform its oversight function effectively. Therefore, auditor independence should be understood not merely as the freedom to make professional judgments, but also as a guarantee that every stage of an audit can be conducted without undue interference (Rizki & Turner, 2023).

Beyond direct pressure, institutional and regulatory factors play a crucial role in determining the level of auditor independence in developing democracies. The position of an audit institution within the government structure, the mechanisms for appointing its leadership, budgetary arrangements, and performance evaluation systems can all influence the scope within which auditors operate. If an auditor's job security, access to resources, or career advancement become overly dependent on the entities being audited or on parties with a vested interest in the audit outcomes the risk of conflicts of interest increases. Conversely, a legal framework that secures the autonomy of an audit institution, clearly defines the limits of its authority, and provides protection against intimidation can strengthen an auditor's ability to maintain independence (Liston-Heyes & Juillet, 2024b). In this context, the effectiveness of regulation should not be judged solely by the existence of formal rules, but also by the consistency of their enforcement, the reliability of protections, and the capacity of the relevant institutions to address violations of audit independence.

Professionalism is a key factor in an auditor's ability to withstand political pressure. Technical competence, personal integrity, professional skepticism,

and adherence to a code of ethics provide the foundation for auditors to critically evaluate evidence and formulate findings based on facts. Auditors who possess adequate competence and a thorough understanding of auditing standards are better equipped to provide professional justifications for their audit decisions. Nevertheless, individual integrity cannot entirely substitute for institutional safeguards. Even auditors committed to professional ethics may face significant challenges if they lack access to information, organizational support, or protection when reporting politically sensitive findings (Tetteh et al., 2022). Therefore, the development of professionalism must be accompanied by quality control systems, mechanisms for reporting suspected interference, protections for whistleblowers, and transparent procedures for reviewing audit results.

Based on this, auditor independence in the public sector is the product of an interplay between professional integrity, regulatory strength, and institutional conditions that foster audit autonomy. Political pressure can undermine audit effectiveness if not balanced by robust protective mechanisms; conversely, an autonomous audit institution supported by professional auditors is far more likely to produce objective and credible findings. In developing democracies, strengthening auditor independence is essential to ensure that public financial oversight is not subordinated to short-term political interests. Ultimately, such efforts can enhance audit quality, improve the transparency of budget management, and promote government accountability that is oriented toward the public interest.

The Implications of Political Pressure on Audit Quality and Public Financial Accountability

Political pressure exerted on auditors has significant implications for the quality of public sector audits, as it can compromise the objectivity of examinations, the accuracy of assessments, and the reliability of the resulting audit reports (Babatunde et al., 2026). In the management of state finances, audit quality is determined not only by an auditor's technical proficiency in examining financial statements but also by their professional freedom to establish audit procedures, evaluate evidence, and draw conclusions based on facts. Independence enables auditors to identify risks, assess compliance with regulations, and uncover internal control weaknesses all without being influenced by the interests of the entities under review. Conversely, when political pressure restricts an auditor's scope of action, the examination process risks losing its objectivity, potentially resulting in audit findings that fail to

accurately reflect the true state of public financial management. In the context of developing democracies, this issue is particularly critical, as the quality of financial oversight is intrinsically linked to efforts to establish transparent and accountable governance (Mahdi et al., 2023).

One manifestation of political pressure concerns the sufficiency of audit evidence and the precision with which audit findings are reported. Auditors require adequate access to documents, transaction data, statements from relevant parties, and other supporting information to establish a robust basis for their conclusions (Cracel Viana et al., 2022). If such access is restricted—or if auditors are steered away from examining specific programs their capacity to identify irregularities and assess financial risks may be diminished. Furthermore, political pressure can influence the evaluation of evidence, especially when audit findings involve officials or policies tied to political interests. In such scenarios, there is a risk that findings which ought to be reported comprehensively may be presented with less clarity, that recommendations may fail to reflect the true severity of the issues, or that the follow-up to audit findings may not receive the necessary attention. Such conditions can diminish the utility of audit reports as instruments for evaluation and as a basis for improving the management of state finances (Bepari et al., 2024).

A further consequence relates to the weakening of public financial accountability. Public sector audits serve to provide information that oversight bodies, policymakers, and the public can use to assess whether the budget has been managed in an orderly and efficient manner, and in accordance with established objectives. When auditor independence is compromised, the ability of the audit institution to provide objective information may be diminished, meaning that those responsible for budget utilization do not face adequate pressure to be accountable. Consequently, weaknesses in internal controls, inefficiencies in spending, or suspected financial irregularities may not be addressed appropriately. If this occurs repeatedly, it can undermine the external oversight function and create an environment that is less conducive to preventing the misuse of public resources (Salem et al., 2023). Thus, political pressure is not merely an issue of professional ethics for auditors; it can also hinder the overall effectiveness of a government's accountability system.

In developing democracies, these implications are also linked to public trust in government institutions. Public trust is built, in part, on the conviction that the use of state funds is subject to objective oversight and that any audit findings are addressed in accordance with established regulations. If the public perceives that the audit process is influenced by political interests, the

credibility of audit reports may diminish even when most technical procedures have been carried out in compliance with standards (Nalukenge et al., 2021). The perception that certain officials receive preferential treatment during an audit can fuel skepticism regarding the fairness and consistency of how rules are enforced. Such a situation risks widening the gap between government institutions and the public, while also eroding support for policies concerning the management of state finances. Consequently, audit quality should be understood not merely in terms of procedural accuracy and the sufficiency of evidence, but also by the audit institution's ability to maintain its credibility and demonstrate that its findings are not dictated by political interests.

Strengthening audit quality and public financial accountability requires an institutional framework that safeguards auditor independence while ensuring accountability for audit outcomes. The autonomy of the audit institution, guaranteed access to information, protection of auditors against intimidation, and the consistent application of auditing standards are essential elements for mitigating the risk of external interference. Furthermore, transparency in reporting, independent quality reviews, and the monitoring of follow-up actions on recommendations must be reinforced to ensure that audit findings lead to tangible improvements in budget management. These mechanisms must be supported by consistent enforcement of regulations, regardless of the political standing of the parties under audit. In this context, the professionalism of auditors must go hand in hand with an institutional commitment to respect the audit process and to address audit findings in a responsible manner (Parker & Favotto, 2026).

Strategies for Strengthening Auditor Independence to Enhance Audit Quality in Developing Democracies

Strengthening auditor independence is a strategic step toward improving public sector audit quality, particularly in developing democracies that continue to face challenges in achieving transparent and accountable governance. Auditor independence cannot be guaranteed solely through professional codes of ethics; it requires the support of an institutional framework that grants auditors the freedom to conduct examinations without undue political interference. In this context, the autonomy of the audit institution is a key element, as it determines the organization's capacity to set audit priorities, manage resources, and report findings based on the evidence obtained (Sumiyana et al., 2023b). An audit institution with clearly defined authority shielded from external interference is better positioned to carry out its

oversight function objectively. Therefore, efforts to strengthen independence must focus on creating an institutional environment that ensures professional freedom while upholding compliance with audit standards, legal requirements, and the public interest (Manneh et al., 2025b).

A crucial strategy for achieving this is the refinement of the legal framework governing the status, authority, and protection of audit institutions and their auditors. Regulations must guarantee access to information, autonomy in determining audit procedures, and the authority to report findings based on defensible evaluations. Furthermore, mechanisms for the appointment of leadership, budget management, and performance evaluation of audit institutions should be designed transparently to mitigate the risk of dependency on parties with political interests. Legal provisions must also include mechanisms for addressing interference, intimidation, or retaliatory actions against auditors who perform their duties professionally. Robust regulations provide a foundation for auditors to maintain their objectivity when faced with pressure, while also ensuring that any attempts to obstruct the audit process can be addressed through legitimate mechanisms (Afadzinu, 2025c). Thus, the effectiveness of safeguarding independence depends not only on the comprehensiveness of regulations but also on the consistency of their implementation and enforcement.

Beyond legal protections, enhancing the competence and integrity of auditors is an essential strategy for strengthening the quality of public sector audits. Auditors must possess a sound understanding of auditing standards, public financial management, internal controls, risk analysis, and techniques for gathering audit evidence. Continuous professional development enables auditors to navigate the complexities of government transactions and more accurately identify potential irregularities. Simultaneously, strengthening integrity—through the application of codes of conduct, professional ethics training, and the cultivation of professional skepticism ensures that audit conclusions are based on facts rather than the interests of specific parties (Azinogo & Erasmus, 2025). Furthermore, professional safeguards must be established through objective performance evaluation systems, transparent promotion procedures, and guarantees that career-related decisions are not used as a tool to influence audit outcomes. Such support empowers auditors to fulfill their responsibilities consistently, while reducing their vulnerability to pressures stemming from hierarchical relationships or political interests.

The next strategy involves enhancing the transparency of the audit process and strengthening oversight mechanisms as well as institutional

accountability. Transparency can be achieved through the timely submission of audit reports, the disclosure of methodologies and the bases for findings in accordance with applicable regulations, and the publication of information regarding the follow-up to audit recommendations. Such openness must, however, remain mindful of the confidentiality of information protected by law and the legitimate requirements of the audit process (Afolabi et al., 2026). Furthermore, an independent quality review mechanism is necessary to ensure that the audit process has been conducted in compliance with standards and that the conclusions presented are supported by sufficient evidence. Oversight of audit institutions must also be designed proportionately to prevent it from becoming a new instrument for political pressure (Sumiyana et al., 2023c). Consequently, the accountability system should emphasize adherence to professional standards, the integrity of the process, and openness to evaluation, without allowing interested parties any opportunity to influence the content of audit findings. The synergy between transparency, quality oversight, and the protection of independence can enhance the credibility of audit results while strengthening public trust in audit institutions.

In a developing democracy, the implementation of these strategies requires commitment from various stakeholders, including the government, the legislature, audit institutions, professional organizations, and the public. The government must respect the authority of the audit process and provide access to necessary information, while the legislature should exercise its oversight function without interfering with the professional judgments of auditors. Professional organizations can contribute by developing ethical standards and enhancing professional competence, while the public plays a role in advocating for openness and monitoring the follow-up to audit recommendations. Such collaboration is essential because auditor independence cannot be maintained solely through individual efforts; rather, it requires the support of a consistent governance system. The success of efforts to strengthen independence should be evaluated using relevant indicators, such as the timeliness of reporting, the quality of audit evidence, the resolution of follow-up recommendations, and the effectiveness of addressing alleged interference with auditors (Sumiyana et al., 2023c).

Based on this, a comprehensive strategy to strengthen auditor independence must be implemented encompassing the assurance of institutional autonomy, the refinement of regulations, professional protection, the enhancement of competence and integrity, and the application of transparency and effective quality oversight. These strategies are

complementary, collectively creating an environment that enables auditors to conduct audits that are objective, credible, and accountable. In the long term, safeguarding auditor independence can bolster audit quality, drive improvements in the management of state finances, and increase public trust in government institutions. Thus, the protection of auditor independence is not merely a professional necessity; it is also a vital component in the development of a democracy that upholds transparency, the rule of law, and public accountability.

CONCLUSION

Auditor independence is a fundamental factor determining the quality of public sector audits, particularly in developing democracies that face challenges such as political interference and the need to strengthen governance. Based on a qualitative literature review, political pressure can compromise auditor independence through interference in the selection of audit subjects, restrictions on access to information, attempts to influence the reporting of audit findings, and pressure regarding an auditor's position or career progression. Such conditions can diminish the objectivity of audits, limit the sufficiency of audit evidence, and undermine the credibility of audit reports and recommendations. The consequences extend beyond the execution of an auditor's professional duties; they can also weaken oversight effectiveness, hinder the disclosure of financial irregularities, and erode public trust in government institutions. Consequently, the quality of public sector audits is determined not only by the technical competence of auditors but also by robust regulations, institutional autonomy, professional integrity, and a political environment that supports independent auditing.

Strengthening auditor independence requires a comprehensive approach, including guaranteeing the autonomy of audit institutions, refining legal frameworks, providing professional protection against intimidation and interference, enhancing auditor competence and integrity, and ensuring transparency throughout the audit process. Furthermore, quality review mechanisms, objective institutional oversight, and the follow-up of audit recommendations must be strengthened to ensure that audit outcomes lead to tangible improvements in the management of public finances. Implementing such strategies demands a commitment from the government, the legislature, audit institutions, professional organizations, and the public to uphold the integrity of the audit process and respect the professional authority of auditors. This research underscores that safeguarding auditor independence is a vital

component of governance reform, as it fosters higher audit quality, strengthens public financial accountability, and builds public trust in democratic institutions. Therefore, establishing an audit system free from undue political interference should be a priority in achieving a government that is transparent, accountable, and oriented toward the public interest.

REFERENCES

Afadzinu, S. K. (2025a). Appointing the auditor-general: Political control and audit transparency in Ghana. *Journal of Public Budgeting, Accounting & Financial Management*, *38*(2), 299–317. https://doi.org/10.1108/JPBAFM-03-2025-0075

Afadzinu, S. K. (2025b). Appointing the auditor-general: Political control and audit transparency in Ghana. *Journal of Public Budgeting, Accounting & Financial Management*, *38*(2), 299–317. https://doi.org/10.1108/JPBAFM-03-2025-0075

Afadzinu, S. K. (2025c). Appointing the auditor-general: Political control and audit transparency in Ghana. *Journal of Public Budgeting, Accounting & Financial Management*, *38*(2), 299–317. https://doi.org/10.1108/JPBAFM-03-2025-0075

Afolabi, A. M., Oyedokun, G. E., & Adebayo, A. O. (2026). Audit Independence and Corporate Governance: Addressing the Challenges in Public Sector. *Journal of Business Development and Management Research*. https://doi.org/10.70382/ajbdmr.v11i7.059

Azinogo, B. K., & Erasmus, L. (2025). Auditor Ethics and Effective Auditing in the Public Sector. Why the Tenets of the Theory of Good Governance Fail in Developing Countries. *UnisaRxiv*. https://doi.org/10.25159/UnisaRxiv/000136.v1

Babatunde, M. A., Shuaib, O. A.-H., & Sanni, M. (2026). Auditing system and achievement of financial accountability in local governments: The moderating role of institutional quality. *FUDMA Journal of Accounting and Finance Research [FUJAFR]*, *4*(1), 404–420. https://doi.org/10.33003/fujafr-2026.v4i1.386.404-420

Bepari, M. K., Nahar, S., & Mollik, A. T. (2024). Perceived effects of key audit matters reporting on audit efforts, audit fees, audit quality, and audit report transparency: Stakeholders' perspectives. *Qualitative Research in Accounting & Management*, *21*(2), 192–218. https://doi.org/10.1108/QRAM-06-2022-0098

Cordery, C., Arora, B., & Manochin, M. (2023). Public sector audit and the state's responsibility to "leave no-one behind": The role of integrated democratic accountability. *Financial Accountability & Management*, *39*(2), 304–326. https://doi.org/10.1111/faam.12354

Cracel Viana, L., Moreira, J. A., & Alves, P. (2022). State audit of public–private partnerships: Effects on transparency, auditor's roles, and impact on

auditee's reactions. *Financial Accountability & Management*, *38*(4), 633–660. https://doi.org/10.1111/faam.12342

Doan, V. A., & Nguyen, H. X. (n.d.). *FACTORS INFLUENCING THE INDEPENDENCE OF PUBLIC-SECTOR AUDITOR: A LITERATURE REVIEW*.

Istianah, I., & Akbar, R. (2024). *A Systematic Review of Factors Influencing Audit Quality in Public Sector Organizations*.

Liston-Heyes, C., & Juillet, L. (2024a). Does increasing auditors' independence lead to more forceful public auditing? A study of a Canadian internal audit reform. *Public Administration*, *102*(3), 1045–1068. https://doi.org/10.1111/padm.12964

Liston-Heyes, C., & Juillet, L. (2024b). Does increasing auditors' independence lead to more forceful public auditing? A study of a Canadian internal audit reform. *Public Administration*, *102*(3), 1045–1068. https://doi.org/10.1111/padm.12964

Mahdi, S. A., Nurkholis, N., Prihatiningtias, Y. W., & Baridwan, Z. (2023). Moderation of Political Pressure on the Determinants of Audit Quality in the Public Sector: A Study of BPK Auditors for the Maluku and North Sulawesi Regions. *Australasian Accounting, Business and Finance Journal*, *17*(4). https://doi.org/10.14453/aabfj.v17i4.05

Manneh, K., Yuhertiana, I., & Sholihatin, E. (2025a). The Relationship Between Auditor Independence and Audit Quality: Evidence from Developing Economies. *Jurnal Inovasi Akuntansi (JIA)*, *3*(2), 212–228. https://doi.org/10.36733/jia.v3i2.13045

Manneh, K., Yuhertiana, I., & Sholihatin, E. (2025b). The Relationship Between Auditor Independence and Audit Quality: Evidence from Developing Economies. *Jurnal Inovasi Akuntansi (JIA)*, *3*(2), 212–228. https://doi.org/10.36733/jia.v3i2.13045

Nalukenge, I., Kaawaase, T. K., Bananuka, J., & Ogwal, P. F. (2021). Internal audit quality, punitive measures and accountability in Ugandan statutory corporations. *Journal of Economic and Administrative Sciences*, *38*(3), 417–443. https://doi.org/10.1108/JEAS-05-2020-0084

Parker, L. D., & Favotto, A. (2026). Penetrating the Political in Public Sector Accounting and Audit: Addressing Public, Managerial, and Political Accountability. *Financial Accountability & Management*, *42*(1), 49–61. https://doi.org/10.1111/faam.70008

Rizki, A., & Turner, M. (2023). How do public sector auditors perceive the concept and practice of auditor Independence? Evidence from Indonesia. *Asia Pacific Journal of Public Administration*, *45*(2), 199–216. https://doi.org/10.1080/23276665.2022.2110910

Salem, R. I. A., Ghazwani, M., Gerged, A. M., & Whittington, M. (2023). Anti-corruption disclosure quality and earnings management in the United Kingdom: The role of audit quality. *International Journal of Accounting*

and Information Management, *31*(3), 528–563. https://doi.org/10.1108/IJAIM-02-2023-0035

Sumiyana, S., Hendrian, H., Jayasinghe, K., & Wijethilaka, C. (2023a). Public sector performance auditing in a political hegemony: A case study of Indonesia. *Financial Accountability & Management*, *39*(4), 691–714. https://doi.org/10.1111/faam.12296

Sumiyana, S., Hendrian, H., Jayasinghe, K., & Wijethilaka, C. (2023b). Public sector performance auditing in a political hegemony: A case study of Indonesia. *Financial Accountability & Management*, *39*(4), 691–714. https://doi.org/10.1111/faam.12296

Sumiyana, S., Hendrian, H., Jayasinghe, K., & Wijethilaka, C. (2023c). Public sector performance auditing in a political hegemony: A case study of Indonesia. *Financial Accountability & Management*, *39*(4), 691–714. https://doi.org/10.1111/faam.12296

Tetteh, L. A., Agyenim-Boateng, C., & Simpson, S. N. Y. (2022). Institutional pressures and strategic response to auditing implementation of sustainable development goals: The role of public sector auditors. *Journal of Applied Accounting Research*, *24*(2), 403–423. https://doi.org/10.1108/JAAR-05-2022-0101

Vu, D. A., & Hung, N. X. (2023). Factors Influencing the Auditor Independence and Affects to Audit Quality of Supreme Audit Institution of Vietnam. *International Journal of Professional Business Review: Int. J. Prof.Bus. Rev.*, *8*(5), 131. https://agora.edu.es/servlet/articulo?codigo=8957064