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# AUDITOR CHARACTERISTICS AS DETERMINANTS OF AUDIT QUALITY AND SUSTAINABILITY: AN INTERDISCIPLINARY REVIEW IN ASIAN CONTEXTS

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**Abstract**

This interdisciplinary review systematically examines the influence of auditor characteristics on audit quality and the emerging area of sustainability auditing within the Asian context. Analyzing 80 research studies from the Google Scholar and Direct Science databases (2014-2025), the review focuses on auditor independence, proficiency, work experience, spiritual intelligence, professional skepticism, and time-budget pressure. A significant regional bias is observed, with 68.7% of studies originating from Indonesia, driven by its emphasis on economic factors and transparency. Findings indicate that industry specialization, work experience, and spiritual intelligence consistently enhance audit quality. However, evidence on professional skepticism, independence, and time-budget pressure remains mixed, highlighting critical research gaps. The study underscores the need for further investigation into how these characteristics impact audit quality in fast-developing economies, particularly concerning sustainability audits. Recommendations include enhancing auditor expertise, independence, professional skepticism, and ethical conduct, as well as exploring cultural and technological influences to improve audit effectiveness in Asian markets.

**Keywords:** Audit Quality, Auditor Characteristics, Sustainability Auditing, Asian Context, Systematic Literature Review

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## Introduction

In today's uncertain economic and corporate environment, characterized by rising financial fraud and increasing stakeholder expectations for the reliability of financial statements, the auditors' role in accountability has improved tremendously. In this context, the auditor's characteristics are vital to audit quality by influencing both the detection and reporting of material misstatements. Auditors' independence, industry specialisation, emotional intelligence, professional scepticism, etc., may strongly influence the quality and objectivity of the audit (DeFond & Zhang, 2014). Because timelines might lead to quality compromises, Sundgren & Svanström (2014) proposed that auditors' work experience and time-budget pressure also significantly affect audit quality. Auditors' proficiency in handling complex, evolving audit environments across technology and regulations is enhanced by their competence. Additionally, these highlighted characteristics, along with ethical behaviour, significantly impact audit quality, which is necessary for reliable financial reporting and investor confidence, both of which affect sustainability and the integrity of financial markets. According to prior research, improving audit quality relies on various factors, and auditors can attract clients by demonstrating high-quality services, which in turn allows them to develop expertise in specific industries, leading to specialization and a broader client base within those sectors (Uthman et al., 2022). Expertise, professional scepticism, emotional intelligence, proficiency, etc., are among the characteristics of auditors expected to be frequently positively associated with improved audit quality; this suggests that auditors who possess specific key characteristics are more likely to produce high-quality audits.

## Audit Quality

The potential for an auditor to discover obstacles in the client's accounting system during an audit assignment and reveal them in the audited financial statements is called audit quality. The auditing standards and codes of conduct of relevant public accountants are applicable as guidance for the auditor in their duties (Czerny et al., 2019). Scholars have been studying audit quality for nearly 20 years without a widely agreed-upon definition, resulting in a heterogeneous body of literature (Joshi, 2025). DeAngelo's (1981) definition is the most widely utilised of the several meanings established. Whereas Sukriah et al. (2009) define audit quality as the outcome of the auditor's work, as evidenced by a trustworthy audit report that complies with established standards.

Prior studies (Suryandari & Susandy, 2023) suggest that indicators of effective client management, including disclosing errors, understanding accounting systems, conducting audits, conducting fieldwork, trusting client statements, and maintaining a positive attitude, are associated with improved audit quality. However, audit quality is influenced by several characteristics of an auditor, which are the focus of analysis in this literature review. Therefore, the characteristics of individual auditors, including their independence, professional skepticism, proficiency (competence), spiritual intelligence, industry expertise, work experience, and time budget pressure, all affect the quality of their audits. These elements have a direct impact on the effectiveness and legality of the audit process, affecting judgment, choices, and moral dilemmas.

## Applicable Theories

1) Agency Theory: The association between agents and principals, in which a principal entrusts an agent to perform particular financial or business engagements on their behalf, even in the face of personal advantages, is elucidated by agency theory. This theory explains conflicts of interest between managers and shareholders in corporate governance. Good governance practices, such as independent auditing, are essential to mitigate these conflicts (Oussii & Taktak, 2018). Financial misstatements are improbable when independent auditors substantiate error-free financial statements, sustain objectivity, and evaluate complicated financial data.

Auditor independence, proficiency, work experience, specific industry knowledge, integrity, professional scepticism, spiritual intelligence, and time and budgetary pressure are key characteristics that foster the efficacy of the auditing process. It is posited that independence, objectivity, proficiency, the fostering of checks and irregularities, and industry knowledge assist in understanding intricate business models and risks. Integrity fosters honesty and transparency, while spiritual intelligence supports ethical decision-making in high-risk situations. These characteristics reduce agency problems, boost stakeholder confidence, and enhance the standing and trustworthiness of financial reports. These attributes enable auditors to be more competent in rendering effective and valuable audits in a range of organisational and industry contexts.

2) Resource-Based Theory: Academic research may have a strong theoretical base by relating the Resource-Based View (RBV) to key characteristics of auditors in the context of audit quality. According to Barney (1991), who developed the resource-based view, an organisation's internal resources are key to its sustainable competitive advantage. RBV can also be utilised to understand how each auditor's internal resources impact the quality of the audit. Integrity, independence, competence, specific industry knowledge, and spiritual intelligence are among the professional characteristics of auditors that can be considered important intangible resources. These qualities are significant because they directly relate to the auditor's capacity to recognise and disclose material misstatements (DeAngelo, 1981).

According to Handoko & Pamungkas (2020), auditing is a service, and the auditor determines the quality of the audit. Strong auditor characteristics, such as those charged by human resources and industry-specific experience, may give audit companies a competitive advantage by invariably producing high audit quality. Auditors reinforce decision-making procedures, ensure adherence to accounting standards, and enhance the credibility of financial disclosures (Sawaya et al., 2025). Auditor characteristics that indicate a sustainable review include independence, experience, proficiency or competency, and emotional intelligence. In contrast, time budget pressure and industry specialization are less directly linked to sustainability (Pinatik, 2021).

3) Stakeholder Theory: Stakeholder theory focuses on the importance of meeting stakeholders' needs, including investors, employees, and communities, and guides auditors in protecting their interests. This theory has an influential approach in many areas of business studies (Chowdhury et al., 2020). Stakeholder theory is crucial in decision-making, considering all parties impacted by a company's activities (Dmytriiev et al., 2021). Through characteristics such as independence, scepticism, proficiency, and integrity, auditors ensure that their role aligns with stakeholders' expectations, thereby improving audit quality and supporting sustainable auditing practices (Chen et al., 2023). Through their helpful feedback, businesses enhance the legitimacy and efficacy of sustainability audits.

4) Institutional Theory: Organisations must adhere to institutional standards to continue operating, and they are further motivated to do so once they accept them (Joshi, 2018). Therefore, institutional theory offers a framework for comprehending the reasons behind and methods by which a business adopts sustainability auditing practices (Joshi & Purba, 2022). It discusses how auditors' characteristics, shaped by professional codes and regulatory compliance, affect audit quality. Professional scepticism, ethical norms, independence, etc., improve audit effectiveness. This, in turn, supports sustainability by enhancing transparency and accountability through high audit quality (Scott, 2008).

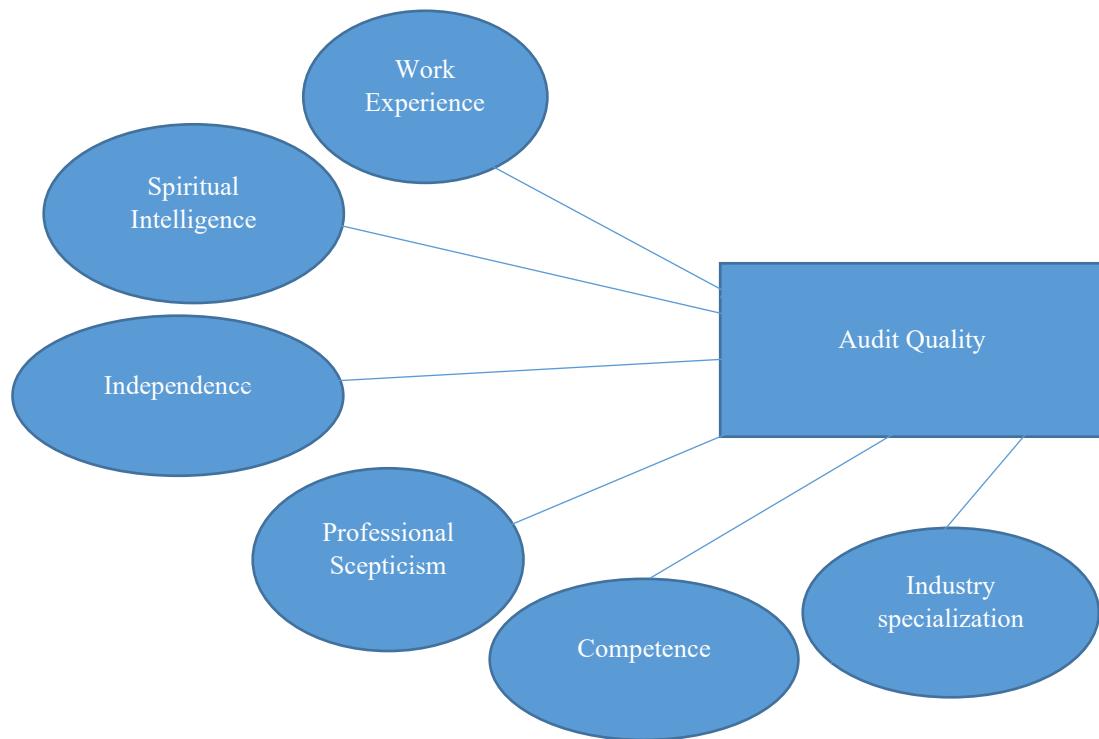
### **Research Question**

What is the effect of auditors' industry specialisation, proficiency, work experience, spiritual intelligence, independence, time budget pressure, professional scepticism, etc., on audit quality?

## Research Objectives

This research aims to analyse a systematic literature review using the framework below, examining various characteristics of auditors and their effects on audit quality since 2014. Among other things, the particular objectives are:

- 1) To review and compile research conducted from 2014 to 2025 on the effect of key auditor characteristics on audit quality, including independence, proficiency, industry specialization, experience, emotional intelligence, professional skepticism, and time budget pressure.
- 2) To analyse the patterns, gaps, and implications found in the literature.
- 3) To make recommendations for further studies, such as how changing auditor characteristics influences sustainability audits.



**Figure 1** Auditors' characteristics and audit quality framework

## Literature Review

### Auditor's Industry Specialization

According to the International Auditing and Assurance Standards Board (2018), an auditor with industry expertise and experience attains the industry's specialisation and brands it to entrench its market position with clients. Hammersley (2006) posited that audit specialisation is conceived as a joint outcome of expertise training and long-standing audit experience gained from conducting audits in a specific industry. The results of Soroushyar's (2023) study show that auditor industry specialism improves the quality of financial reporting. The relationship improves when the client's business plan deviates from the industry standard. In the context of Pakistan, Aziz & Tahir (2024) found that auditors' industry specialisation significantly affects audit quality for listed companies. They recognised the value of auditor specialisation, which may eventually boost investor trust and market integrity. According to other studies, auditors' industry experience significantly impacts audit quality (Sawaya et al., 2025; Uthman et al., 2022; Sarwoko & Agoes, 2014). Lopez et al. (2022) find that industry specialist auditors enhance audit (and accounting) quality, but the effect varies between the pre-IFRS and post-IFRS periods in Europe. The positive effect of industry specialists was more pronounced in the

pre-IFRS period. Furthermore, to improve the quality of financial reporting and market integrity, the International Auditing and Assurance Standards Board (2018) suggests that auditors be well-experienced in the industry. This may improve investor trust (Aziz & Tahir, 2024).

Agency theory states that, to comply with accounting rules, comprehend and assess complex financial data, and minimise financial misstatements, auditors' knowledge is essential. According to the Resource-Based View, auditor experience, industry knowledge, and accounting knowledge can all be considered strategic assets that improve the calibre of financial reporting (Zubairu & Yahaya, 2024; Hall, 2021). Additionally, there is a weaker correlation between sustainability, auditing, and industry specialisation.

Stakeholder theory suggests that an auditor's industry specialisation boosts stakeholder confidence by showing their ability to assess specific risks and accounting procedures. Institutional theory suggests that organisations may adopt industry-standard best accounting practices to gain credibility and improve audit quality.

### **Independence**

Recent studies have yielded mixed results regarding the impact of auditor independence on audit quality. Some studies suggest that auditor independence negatively affects audit quality, while others show mixed results. The auditor's independence can be compromised by client pressure, whether financial, emotional, or personal (Indah, 2022). Threats to independence can also affect audit quality (Tepalagul & Lin, 2015). However, Baker et al. (2019, cited in Khezri & Langrouri, 2025) assert that greater independence enables auditors to make decisions without constraints, thereby boosting stakeholder confidence and improving audit report quality.

Auditor independence is a crucial aspect of their role, requiring them to maintain unbiased views throughout the audit process. This mental attitude, free of personal interests, is essential given potential lawsuits and reputational concerns (Lutfillah et al., 2020; Arens et al., 2009; Li, 2009). It also ensures the reliability of financial statements, internal controls, and audit processes (Evinita & Kambey, 2021).

Auditor independence is crucial for high-quality financial statements, as it preserves impartiality and integrity, reduces bias, improves objectivity, and builds public trust (Sawaya et al., 2025; Ramdin, 2021; Aswar et al., 2021; Haryanto & Susilawati, 2018; Aliu et al., 2018; Iskandar & Indarto, 2015; Halim et al., 2014; Sarwoko & Agoes, 2014). However, some research suggests that auditor independence does not significantly influence audit quality. This mixed trend suggests that if auditors cannot maintain their independence, it could reduce audit quality (Ardillah & Chandra, 2022; Effendi et al., 2020; Senjaya & Firnanti, 2017). A meta-analysis by Shoghi et al. (2024) found that while auditor independence positively affects audit quality, it accounts for only 20% of the variance, suggesting that other factors also play significant roles in determining audit quality. Therefore, auditor independence alone may not be a strong predictor of audit quality, and other variables should be considered as well. Therefore, there is still a mixed trend in prior research on the impact of auditor independence on audit quality (Deis & Giroux, 1992).

Auditors provide objective evaluations of financial performance and act as agents to monitor managers' activities, thereby reducing agency costs. However, their independence may lead to increased management pressure, resulting in inaccurate reports. The RBV asserts that auditor independence protects the auditing firm's assets, reputation, and experience, which are crucial for maintaining a competitive advantage. Furthermore, auditors' independence has to be free from any personal bias or prejudice and so that information produced from auditing process is objective for any decision-maker or stakeholders reliance and trust on financial information is reliable and fair (Nelson, 2006; Beattie et al., 1999). Therefore, the issues of auditor

independence and clear disclosure both facilitate improvements in the level of stakeholder trust contributing to sustainability (Rawat et al., 2025).

Furthermore, stakeholder theory views auditors as serving and protecting the interests of a broader range of stakeholders; their independence ensures their interests are protected through reliable financial reporting. Similarly, institutional theory enables auditors to provide objective and unbiased reporting, ultimately enhancing investor confidence and market stability.

### **Work Experience**

Work experience is thought to enhance an auditor's auditing skills (Zahmatkesh & Rezazadeh, 2017). Experience is influenced by several factors, including the amount of time spent working, the range of tasks performed, and the complexity of the obstacles encountered. Whether an auditor has experience in accounting, auditing, or other fields that can aid in audit implementation, this can help to improve their proficiency and competency. Ardillah & Chandra (2022), Indah (2022), Armawan & Wiratmaja (2020), and Prasanti et al. (2019) show that audit quality is enhanced by experience. Experienced auditors enhance audit quality by strengthening professional competence. Thus, experience improves audit quality. Zahmatkesh & Rezazadeh (2017) claim that hiring highly experienced individuals improves audit quality by enhancing auditors' professional competence; auditors gain more profound knowledge and improve their judgment to achieve audit quality. At the same time, Senjaya & Firnanti's (2017) study findings reveal that work experience, competency, and audit fees do not influence audit quality. Similarly, the results of a study by Ajape et al. (2021, cited in Adegoke & Uchehara, 2025) indicate that auditor experience may affect audit quality; however, the precise effects may vary with other factors, including firm characteristics and the regulatory environment. On the other hand, Dewi et al.'s (2023) study findings reveal no effect of an auditor's work experience on audit quality.

It is posited that while agency theory focuses on an auditor's vast experience and training in reducing management and owners' conflicts, the RBT emphasises auditors' experience as a valuable asset in enhancing audit quality, lowering risk, and increasing owners' trust (Knechel et al., 2015). Furthermore, experienced auditors draw on their prior engagements to identify irregularities, enabling more precise risk evaluations. Encouraging openness and confidence in audit quality supports long-term sustainability (DeFond & Zhang, 2014).

### **Proficiency**

An auditor should have the aptitude, knowledge, experience, expertise, and moral character required to perform audit tasks meticulously and impartially if stakeholders are to have faith in the quality of the audit results. Additionally, they should be able to recognise issues and apply all of their knowledge and skills to resolve them. We call this auditor competence. Turini (2021) and Aswar et al. (2021) assert that auditor proficiency positively affects audit quality. An important element of an auditor's proficiency is the use of skills and a variety of techniques to collect relevant audit data to reinforce their conclusions and improve audit quality, because there is an association between evidence sufficiency and audit techniques with audit quality (Knechel et al., 2013).

Prior evidence from Zahmatkesh & Rezazadeh (2017), Alsughayer (2021), and Rizkia & Barus (2022) supports the conclusion that auditors' proficiency significantly affects audit quality. Additional research (Pinatik, 2021; Pinto et al., 2020) also provided empirical support for the positive effect of the auditor's competency or proficiency on audit quality. Similarly, Ferdinand et al.'s (2019) results reveal that the auditor's competency variable has a significant positive effect on audit quality. Increased proficiency, driven by education and experience, produces audit outcomes that are more accurate and trustworthy. Thus, there appears to be adequate empirical support for the view that auditors' proficiency or competence significantly affects audit quality.

Furthermore, the impetus for trained and experienced auditors to ensure trustworthy reporting and foster audit quality is supported by agency theory and resource-based theory, which promote investment in auditor competence to achieve better outcomes.

Auditors' proficiency helps build sustainability reviews by equipping them with audit tools, techniques, and methodologies for in-depth audit investigations. For this purpose, they develop and update their skills, analytical abilities, and art of collecting reliable evidence.

### **Spiritual Intelligence**

Spiritual intelligence includes self-evaluation, identifying one's own strengths and weaknesses, speaking appropriately, and having a positive social spirit. When an auditor lacks spiritual intelligence in their work, they will be very close to abnormal concepts and behaviours that are considered errors. According to Putri & Wirawati (2020) and Hasmandra & Nasaruddin (2019), auditors' spiritual intelligence enhances audit quality. Similarly, the findings of Suryandari & Susandya's (2023) investigation demonstrated that spiritual intelligence improves audit quality. High spiritual intelligence suggests that an auditor will be able to act and conduct themselves morally in their organisation and profession. Hence, it appears that the auditor's spiritual intelligence helps them improve audit quality.

Auditors require a potent combination of analytical and technical skills, along with emotional intelligence, to excel in their profession. Analytical abilities are crucial for interpreting financial statements, identifying discrepancies, and investigating potential issues. Emotional intelligence, including self-awareness, social awareness, and relationship management, is equally important for navigating complex audit situations, interacting effectively with clients and superiors, and building strong relationships within the audit team.

### **Professional Skepticism**

The relationship between professional scepticism and audit quality in auditing is complex. Professional scepticism, characterized by critical assessment of facts and a questioning attitude, is essential for auditors to detect risks and improve the reliability of financial statements. It helps auditors identify inaccuracies and evaluate audit evidence more effectively, ultimately improving audit quality (Cahyono & Hastuti, 2024). However, Glover & Prawitt (2014) posited that there is a lack of guidance on implementing and documenting this scepticism, which is crucial for auditors to create excellent financial reports.

Research shows that professional scepticism of auditors can improve audit quality (Raihan & Setiyawati, 2025; Idawati, 2019; Kusumawati & Syamsuddin, 2018), but it has been found to have adverse effects or no effect in some studies (Suryandari & Susandya, 2023). Similarly, the results of investigations by Melawati & Marlina (2024), Istiadi & Pesudo (2021), and Knechel & Salterio (2016). Incorrect application of professional scepticism can lead to ineffective audits and strained client relationships. Additionally, scepticism can strain the auditor-client relationship, making it difficult for auditors to receive positive feedback (Hanlon & Shroff, 2022). Therefore, the relationship between professional scepticism and audit quality is not well-established and requires further research.

Research suggests that excessive skepticism can negatively impact auditor-client relationships, increase confirmation bias, and lead to incorrect judgment (Public Company Accounting Oversight Board, 2012; Nelson, 2009; Brewster et al., 2019). Similarly, Brewster et al. (2019) investigate how scepticism might exacerbate judgemental biases, such as confirmation bias, when not well-controlled. However, the relationship between auditors' professional skepticism and audit quality improvement remains mixed, necessitating further cross-cultural research.

Furthermore, Cohen & Hanno (2000) explained that while RBT focuses on scepticism as a vital intangible asset in enhancing audit quality, agency theory stresses the auditor's scepticism to mitigate management and owners' interests and conflicts. Additionally, there is a strong correlation between auditors' professional scepticism and the quality assessment of a company's financial information and sustainability disclosures. According to Ameli &

Bhardwaj (2018), auditors can improve sustainability assurance by identifying biases, fraud, and inaccuracies in reporting systems. That is why these features are so helpful.

### Time Budget Pressure

Due to limited auditing resources, DeZoort (1998) posited that the audit time budget is the firm's budget time. Additionally, the audit time budget reflects the time available given the limited resources allocated to perform the audit, as explained by Hudiwinarsih (2010). There could be many reasons why these materials are limited.

Most studies on the impact of time budget pressure on audit quality have been conducted in the Indonesian context. Time and financial pressure are additional factors that influence audit quality. Time constraints during the audit process can weaken auditor skills, reduce scope, and lead to low-quality evidence. Tight deadlines and time constraints can press auditors to compromise, resulting in lower-quality evidence. Rivaldi et al.'s (2022) and Idawati's (2019) studies show that time-budget pressure negatively affects audit quality.

However, Aswar et al. (2021) found that time budget pressure has no discernible impact on audit quality. Additionally, Broberg et al.'s (2017) study in a Swedish context found that time-budget pressure reduces audit quality. On the other hand, a study by Rizkia & Barus (2022) found that time budget pressure partially improves audit quality in Indonesia. Tighter budgets may encourage auditors to complete tasks on time, improving audit quality. However, Lestari et al.'s (2020) study found that time-budget pressure positively affects auditor independence. The analysis suggests mixed evidence on the impact of time-budget pressure on audit quality. It may be stated that the agency theory suggests auditors need to practise professional scepticism to reduce knowledge gaps. In contrast, the resource-based theory emphasises the need to utilise internal resources effectively to manage time and budgetary pressures. On the other hand, time budget pressure may generally hurt audit quality; using shortcut methods to form an opinion on the audit outcome may compromise the audit review's sustainability. While industry specialisation may be directly related to sustainability issues, it is an expertise.

### Methodology

By examining prior research, this article seeks to develop a framework that influences auditors' characteristics and audit quality. Numerous academics have proposed approaches to conducting a thorough literature review; Hardies et al. (2024) and Fisch & Block (2018) are only two examples. The procedures used in this study were database recognition, article screening, and research study selection. The literature search covers the years 2014-2025. For this investigation, only peer-reviewed publications from two databases—Direct Sciences (527) and Google Scholar (868)—were chosen. The search queries included keywords and titles like "audit quality," "audit industry specialization," "audit proficiency," "audit independence," "work experience," "professional skepticism," and "time budget pressure." Ultimately, 1,508 studies were found. One thousand four hundred seventy articles were eliminated after screening for specific criteria, as many were duplicates, irrelevant, or lacked complete texts. In the end, 80 articles were chosen for review. As a result, this paper explores a concept from earlier systematic literature rather than being based on real data or trials.

Thus, the following four criteria are followed as the basis for selecting studies for the literature review:

- 1) Only studies published in peer-reviewed journals were included, ensuring academic credibility and quality.
- 2) Studies were selected exclusively from two specific databases, Direct Sciences and Google Scholar, and full papers are available for access.
- 3) Inclusion was based on the presence of specific keywords or titles, such as "audit quality," "audit industry specialization," "audit proficiency," "audit independence," "work experience," "professional skepticism," and "time budget pressure."

4) Only studies published between 2014 and 2025 were considered, ensuring the review focuses on recent and relevant literature.

According to this literature review, about 53% of the research used small samples (100 or fewer; e.g., Pinto et al., 2020; Putri & Wirawati, 2020; Prasanti et al., 2019). This weakness in small sample size may reduce the statistical power of the studies, and perhaps it may be harder to extrapolate the results to other economic environments. The remaining studies used large sample sizes (Zahmatkesh & Rezazadeh, 2017; Ferdinand et al., 2019), which supported the validity of their findings. Additionally, robustness and cross-context analysis are indicated by minimal studies that used extensive sampling (more than 300; e.g., Knechel et al., 2013; Al Fayi, 2022).

The findings may not be applicable in other cultural contexts or audit environments, as the research was primarily conducted in the Indonesian context, accounting for about 68.7% of the research. Most of the research used quantitative tools to analyse its findings rather than applying qualitative and mixed methodologies. Additionally, it appears that several studies used only cross-sectional data (fixed duration) or were conducted in a single nation, which may limit the generalisability of the findings and make it challenging to predict the long-term effects of study trends. Longitudinal analyses may be absent from specific research.

The findings appear in less prestigious journals that may not have stringent peer-review standards. Of the 80 studies included in this analysis, for example, only 40% were published in SCOPUS-indexed journals; the remaining studies were published in lesser impact publications.

## Results and Discussion

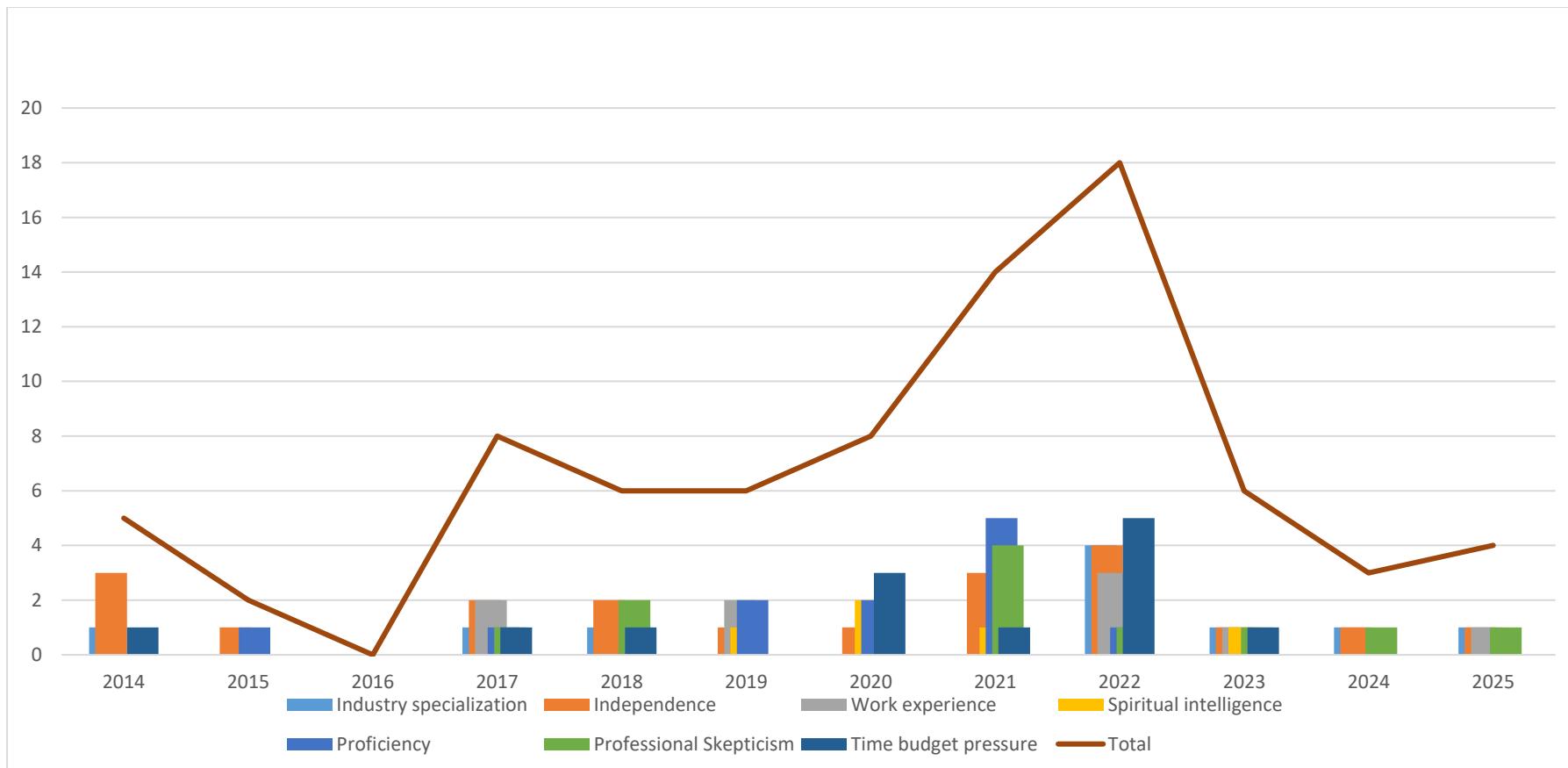
### Biometric Analysis

A biometric analysis was conducted to identify trends in research findings, research gaps, and suggestions for future research. Table 1 shows the total number of studies selected for this review, 80, across the seven domains of auditor characteristics and effects on audit quality. Significantly, 71 (88.7%) of the selected research was conducted exclusively on the Asian continent. While 55 (68.7%) of the research conducted is unique to Indonesia, which is another significant finding and indicates a kind of regional bias, the question is why Indonesia has dominated these research fields for the last decade or so? Since 2014, Indonesia has placed a high priority on audit quality and auditor characteristics, due to factors such as globalisation, cultural dynamics, and transparency (Agustina et al., 2024).

Researchers are examining the effects of auditor characteristics on audit outcomes because other Asian nations with established systems do not face this need. In other words, research on the independence of auditors and the quality of audits has flourished in Indonesia in the past ten years. This could be due to the country's emphasis on audit practices, especially by audit and accounting firms; regulatory reforms to address corporate governance issues; the growth of the capital market; the history of financial frauds; and improvements in corporate and government transparency.

**Table 1** Biometric Analysis: Distribution of Studies by Continent and (2014-2025) and their Effect on Audit Quality

Auditor Characteristics	Asia	Europe	North America	Africa	Australia & NZ	Total	Indonesia alone	Studies published in SCOPUS databases	Other peer-reviewed journals	Positive effect	Negative effect	No effect	Partial effect
in SCOPUS journals databases													
Industry Specialisation	7	2	0	1	0	10	1	7	3	8	1	1	0
Auditor Independence	18	0	1	1	0	20	16	8	12	12	2	6	0
Work Experience	9	0	0	0	0	9	8	3	6	6	0	3	0
Auditor Proficiency	11	0	0	1	0	12	8	7	4	10	0	1	1
Spiritual Intelligence	5	0	0	0	0	5	5	0	0	5	0	0	0
Professional Skepticism	11	0	0	0	0	11	9	3	6	6	0	5	0
Time Budget Pressure	10	2	0	1	0	13	8	4	9	3	5	4	1
<b>Total</b>	<b>71</b>	<b>4</b>	<b>1</b>	<b>4</b>	<b>0</b>	<b>80</b>	<b>55</b>	<b>32</b>	<b>42</b>	<b>50</b>	<b>8</b>	<b>20</b>	<b>2</b>
	(88.7%)	(5.0%)	(1.3%)	(5.0%)	-	(100%)	(68.7%)	(40.0%)	(60%)	(62.5%)	(10.0%)	(25.0%)	(2.5%)



**Figure 2** Year-wise number of studies on Auditor Characteristics and Audit Quality (2014-2025)

The Biometric analysis of the year-wise data indicates an increasing trend in studies post-2017 and peaking in 2022. The research gap shows that, despite their potential influence on auditor judgment and ethical decision-making, characteristics such as spiritual intelligence (6.25%) and professional experience (11.25%) have been under-examined. On the other hand, there appears to be thematic saturation in most studies, as they focus on independence and time-budget pressure. The increasing regulatory compliance warrants further investigation, proficiency, and professional scepticism; these receive only minimal attention. The lack of research in 2016 is a notable discontinuity.

The characteristics of auditors' soft skills and psychology indicate that, for the majority of the gap, there is an urgent need for further behaviourally oriented research studies. Overall, the trend clearly reveals an increase in the complexity and variety of investigations into the characteristics of auditors that affect audit quality.

### **Research Trend and Gap**

An important topic of inquiry is the qualities of auditors and their impact on audit quality. There is enough scientific evidence to support the qualities of auditors, including their expertise, industry specialism, spiritual intelligence, job experience, and audit quality. However, the results regarding professional scepticism, auditor independence, and time budget constraints remain inconsistent, and a study gap remains, calling for more data. Additionally, little is known about how these traits affect audit quality in certain circumstances, such as emerging markets or developing economies. Time pressure's adverse effects on audit quality can be mitigated by elements such as the audit framework, independence, and supervision.

Most research has been conducted in Asia (71 out of 80 studies; 88.7%), with a significant concentration on Indonesia (55 studies; 68.7% of total). This highlights Asia—and particularly Indonesia—as a hotspot for audit quality research, reflecting regional interest and the evolving audit environment in emerging countries. The trends for several characteristics of specific auditors revealed the following patterns:

In this literature review, there are few comparative cross-continental research studies, as evidenced by the small contributions from Europe, North America, Africa, and Australia & New Zealand (e.g., Europe 4; North America 1; Africa 4; Australia & NZ nil). The bibliometric data reveal a strong Asian dominance, especially in Indonesia, in the technical and ethical components of auditing quality research, which focuses on auditing proficiency, skills, independence, and professional scepticism. However, how and why an auditor's characteristics affect audit quality remain poorly understood.

Additionally, Table 1 shows that 12 studies on auditor independence had a favourable effect, 8 (80%) on auditor industry specialisation showed a positive influence on audit quality, and the remaining eight studies showed either no effect or an adverse effect. The results are not entirely consistent. Positive effects were caused by the auditor's efficiency, experience, and spiritual intelligence. However, the results were inconsistent regarding independence, time budget constraint, and professional scepticism, suggesting that further research is necessary to understand how auditor qualities affect audit quality fully. Eight studies on auditor independence had either no effect or an adverse effect, whereas twelve studies had a favourable effect.

## **Conclusion and Recommendations**

### **Suggestion for Future Research**

Indonesia has prioritised audit quality and auditor characteristics since 2014, driven by several factors, including globalisation, cultural factors, legal changes, economic growth, and transparency challenges. Researchers are looking into the effects of auditor characteristics like independence, competence, work experience, professional scepticism, and industry specialisation on audit outcomes in order to improve audit processes, increase transparency,

and comprehend the impact of auditor characteristics on audit efficacy (Risanti et al., 2021; Agustina et al., 2024). Other Asian countries, such as Singapore, Japan, or South Korea, have established audit systems and relatively low variability in auditor performance. So the need for such thorough empirical studies is limited there.

Future research could focus on specific methodological and regional knowledge gaps, on studies that combine quantitative and qualitative approaches, and on cross-national comparative studies to evaluate institutional and cultural differences. More studies may investigate the relationship between auditor characteristics and technology use, analysing the moderating influence of ethics codes, audit business culture, and leadership.

Researchers and audit experts believe that high-quality professional judgement requires professional scepticism. However, sound professional judgement cannot be obtained without the necessary knowledge of the accounting and auditing industries (Glover & Prawitt, 2014). The analysis implies that audit firms and professional accounting bodies should maintain the proficiency, work experience, professional scepticism, industry specialisation, etc., of each auditor while upholding professional ethics, so that the audit quality they produce is considered optimal.

The direct impact of the independence, objectivity, and proficiency variables on audit quality, as well as their interactions with other variables, can be tested further in future studies. To find the best questions to investigate independence and find consistent results in impacting audit quality, more researchers must delve further into qualitative research utilising mixed methods. In the future, regulatory change should be given top priority in initiatives to improve auditor independence and audit quality. Furthermore, as auditor independence is correlated with integrity, future research could examine the relationship between auditor integrity and audit quality.

Findings from Western nations have limited applicability in developing nations due to the distinct institutional structures, legal frameworks, and cultural norms of emerging markets in Africa, Asia, and Central Asian economies. Furthermore, due to the rapid development of technologies such as artificial intelligence, data analytics, and other forms of automation, little is known about how these technologies affect auditor independence and audit quality. As a result, a research gap remains between audit quality and auditor-independent characteristics (Noordin et al., 2022; Ditkaew & Suttipun, 2023).

Because culture influences the audit environment and, ultimately, the audit process outcome, there is limited evidence in the literature about the relationship between organisational culture and the audit process. Future research must use a combination of methodologies to examine how organisational culture affects audit quality.

### **Sustainability Audit Quality**

Without any doubt, the effectiveness and quality of sustainability auditing are highly impacted by the characteristics of the auditor. For instance, according to Moroney & Trotman (2016), auditing professionals who specialise in a particular industry are better able to detect sustainability risks unique to that business. Auditors may be able to base their reporting judgment on sustainability based on their proficiency and work experience (Simnett et al., 2009). Similarly, auditors' independence enables them to disclose sustainability information without prejudice, while professional skepticism may help them identify and challenge misleading eco-friendly practices.

When assessing sustainability practices, auditors may encounter particular challenges. According to Harrer & Lehner (2024), several problems, including inconsistent and unavailable data, make it difficult for current audit procedures to ensure the validity of sustainability audits. The results of a literature review by Sari (2025) indicate several obstacles to sustainability audits, including uneven data quality, a lack of international standards, and challenges in assessing their social impacts. The lack of availability and data inaccuracies may also pose

obstacles to selecting specific approaches. Additionally, auditors' ability to assess the calibre and reliability of sustainability data may improve the legitimacy and reliability of sustainability reporting.

Given that this field of research has received less attention, it is strongly recommended that future studies focus on the evolving characteristics of auditors and on the quality of sustainability audits. Additional characteristics of the auditors, such as objectivity and professionalism (Ajao & Rhoda, 2020), adaptability and continuous learning, communication skills, independence in appearance and fact, digitalisation, and ethical integrity (Joshi, 2025), as well as time management, should be evaluated to promote the quality of sustainability audits. Audits can enhance market efficiency, reduce risk, promote transparency, and enhance public trust by integrating non-financial data. This approach can also improve sustainability and ESG by integrating non-financial data. It also raises the accountability of auditors and management to stakeholders. This could reduce financial scandals and maintain confidence in financial reporting. To ensure sustainability assurance, audit firms should prioritize training and selecting individuals with the right experience, ethics, and stakeholder knowledge (Rawat et al., 2025).

### **Limitations of the Study**

The SLR reveals that over 88% of the studies were from the Asian continent, and 68.7% were related to Indonesian contexts alone, which may have skewed results toward a regional bias because two major databases were used to select the studies using specific criteria. Furthermore, a large number of the chosen research were published in less reputable peer-reviewed publications, which may further indicate that the results may lack robustness. As a result, the results and conclusions drawn from this SLR may be more pertinent to the Asian context and have limited generalisability beyond it.

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**Data Availability Statement:** The raw data supporting the conclusions of this article will be made available by the authors, without undue reservation.

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