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Interpreting Honesty In Audit Practice: A Phenomenological Study On The Auditor's Experience

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Abstract

This study explores how auditors interpret and experience honesty in professional auditing practices. Honesty is an essential moral value that shapes professional integrity, ethical judgment, and accountability in the auditing profession. This study employs a qualitative phenomenological approach to understand auditors' lived experiences in maintaining honesty while performing their professional responsibilities. Drawing on Integrity Theory as its theoretical foundation, the study examines how moral values are reflected in auditors' actions, particularly when confronting ethical dilemmas, professional pressures, conflicts of interest, and the disclosure of audit findings. The study focuses on the subjective meanings auditors attach to honesty and how these meanings influence their professional conduct. By exploring individual experiences, this research seeks to provide deeper insights into honesty as both a personal moral commitment and a fundamental element of professional integrity in auditing.

Keywords: Auditor Honesty, Professional Integrity, Auditing Practices, Ethical Dilemmas, Phenomenology.

INTRODUCTION

Honesty is an important foundation in the audit profession because the results of auditor audits are the basis for stakeholders to assess the fairness of financial information. When auditors are unable to maintain honesty and integrity, the reliability of financial statements and public trust in the accounting profession can decrease. The issue of dishonesty is also not only related to manipulation, but also includes the courage to convey

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findings objectively and responsibly. Therefore, the moral value of auditors has an important role in maintaining the credibility of audit practices (Ariail *et al*., 2025; Almalki *et al*., 2025; Becerra Huamán *et al*., 2025).

Various cases of failure of international companies, such as Enron, WorldCom, and Wirecard, show how financial information integrity issues can have serious consequences for investors, companies, and public trust. This phenomenon shows that audits are not just an administrative audit procedure, but a professional responsibility to ensure that the information presented can be accounted for. Transparency of audit partner identities, strengthening audit quality indicators, and fraud disclosure systems are part of efforts to strengthen professional accountability. However, the existence of a supervisory mechanism still requires the honesty of individual auditors (John & Liu, 2021; Garefalakis *et al*., 2025; Achmad *et al*., 2024).

In the conduct of audits, auditors are not always in a situation where decisions are made freely from various interests. Too close relationships with clients, management pressure, and economic dependence can pose challenges to independence and objectivity. Research on *continuous auditing* in Egypt shows that unclear work guidelines can be a threat to auditor independence. Meanwhile, the social relationship between auditors and clients can also affect audit quality. This condition shows the complexity of maintaining honesty in the midst of professional demands (Aladwey & El Sayad, 2024; Sampet *et al*., 2025; Al Natour *et al*., 2023).

The issue of honesty is even more interesting when auditors have to determine their attitude towards information that does not match the actual conditions. Ethical idealism, moral awareness, and professional consideration are important parts in dealing with these situations. Research by Almalki *et al*. (2025) shows that the ethical idealism of auditors is positively related to the ability to detect fraud. On the other hand, the quality of auditors' judgment is influenced by various situational factors and individual characteristics. Professional skepticism is also related to personal characteristics that make up the quality of auditors. Thus, honesty cannot be separated from the decision-making process (Friska & Agustia, 2025; Chen *et al*., 2023; Almalki *et al*., 2025).

The organizational environment also shapes how auditors understand and practice the value of honesty in their daily work. Ethical leadership, fairness, and trust can create professional relationships that support responsible behavior. In the coordination process between external and internal auditors, trust in competence and objectivity are important considerations before the results of the audit are used. The effectiveness of internal audits is also related to competence, management support, independence, and the control

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environment. This shows that the meaning of honesty is not only formed through personal principles, but also experience in the work environment (Asadi *et al*., 2026; Chui *et al*., 2024; Grima *et al*., 2023).

Technological developments and the complexity of business activities present new challenges for auditors in maintaining professional integrity. The use of digital devices, blockchain, artificial intelligence, and technology-based audit systems requires auditors to have higher competence and accuracy. Research on BPK investigative auditors shows that the competence and support of forensic digital has a positive effect on the quality of investigative audits. Meanwhile, digital transformation requires auditors to continue to verify the reliability of information and maintain human judgment. These technological changes do not eliminate the moral responsibility of auditors in delivering audit results (Susanto *et al*., 2022; Li *et al*., 2026; Krasteva-Hristova, 2026).

Based on this phenomenon, qualitative research with a phenomenological approach is needed to understand how auditors interpret honesty based on their experience in audit practice. Previous research has discussed independence, integrity, audit quality, professional consideration, and disclosure of violations, but has not specifically placed auditors' subjective experiences in interpreting honesty as the center of the study. Through this approach, the research is directed to explore auditors' experiences when faced with pressure, conflicts of interest, financial statement inconsistencies, and ethical dilemmas. Thus, research is expected to reveal the essence of honesty as a moral value and professional responsibility of auditors (Nkansa *et al*., 2025; Kagias *et al*., 2024; Ariail *et al*., 2025).

LITERATURE REVIEW

Corporate Integrity Theory

Corporate Integrity Theory developed by Kaptein and Wempe (2002) explains integrity through the interconnectedness of moral character, ethical obligations, and consequences of actions. This perspective is relevant to understand honesty as a value that does not stop at personal principles, but is reflected in one's actions. In the audit profession, integrity is the cornerstone when auditors must maintain the correctness of information and be responsible for the results of audits (Kaptein & Wempe, 2002; Ariail *et al*., 2025; Almalki *et al*., 2025).

In this study, *Corporate Integrity Theory* is used to understand how auditors interpret honesty in carrying out their professional work. Attention is directed to the compatibility between moral values believed and actual actions when auditors face an

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audit situation. Honesty is understood as a part of integrity that is reflected through the courage to reveal findings and defend the truth. This perspective is in line with the discussion of ethical ideals, integrity, and professionalism of auditors (Kaptein & Wempe, 2002; Susanto *et al*., 2022; Becerra Huamán *et al*., 2025).

Honesty in Auditing Practice

Honesty in audit practice is related to the auditor's willingness to convey the results of the audit based on the conditions and evidence found. Honesty is not just about not lying, but also not hiding important information or changing findings for certain interests. This value is important because audit reports are used as a basis for consideration by various parties. Dishonesty in the accounting profession can threaten professional credibility and reduce public trust (Ariail *et al*., 2025; John & Liu, 2021; Garefalakis *et al*., 2025).

The application of honesty can be seen when the auditor identifies information inconsistencies and conveys findings without omitting relevant facts. Ethical idealism provides a moral foundation for auditors not to ignore indications of fraud, while investigative competence helps ensure that findings are supported by adequate evidence. Thus, honesty is related to the auditor's sincerity in maintaining the truth during the audit process and the delivery of audit results (Almalki *et al*., 2025; Susanto *et al*., 2022; Achmad *et al*., 2024).

Honesty and Ethical Dilemmas

Audit practices can place auditors in situations where the principle of honesty is at odds with the client's interests as well as the pressures of the work environment. The proximity of professional relationships, management demands, and economic interests have the potential to affect the auditor's freedom to deliver audit results. These conditions show that maintaining honesty is not always an easy action. Independence and ethical idealism are important aspects when auditors must determine attitudes towards situations that are contrary to moral principles (Aladwey & El Sayad, 2024; Sampet *et al*., 2025; Almalki *et al*., 2025).

The ethical dilemma becomes more pronounced when the auditor discovers irregularities that have the potential to harm the other party, but the disclosure can lead to professional consequences. In such circumstances, the auditor faces the choice between maintaining the results of the audit or adjusting it to the interests of a particular party. The whistleblowing mechanism provides room for disclosure of violations, while professional

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responsibility requires the auditor to maintain objectivity. The experience of dealing with such conditions is important to understand the meaning of honesty (Kagias *et al*., 2024; Achmad *et al*., 2024; Chui *et al*., 2024).

Auditors' Lived Experiences of Honesty

The auditor's *lived experiences* are an important part of understanding how honesty is interpreted and applied during audit work. Each auditor can face different situations when interacting with clients, examining evidence, and determining the conclusion of the audit. These differences in experience allow for the emergence of different interpretations of honesty as a moral value and professional responsibility. The auditor's experience is also related to ethical considerations, independence, and objectivity in the performance of duties (Chui *et al*., 2024; Friska & Agustia, 2025; Aladwey & El Sayad, 2024).

METHOD

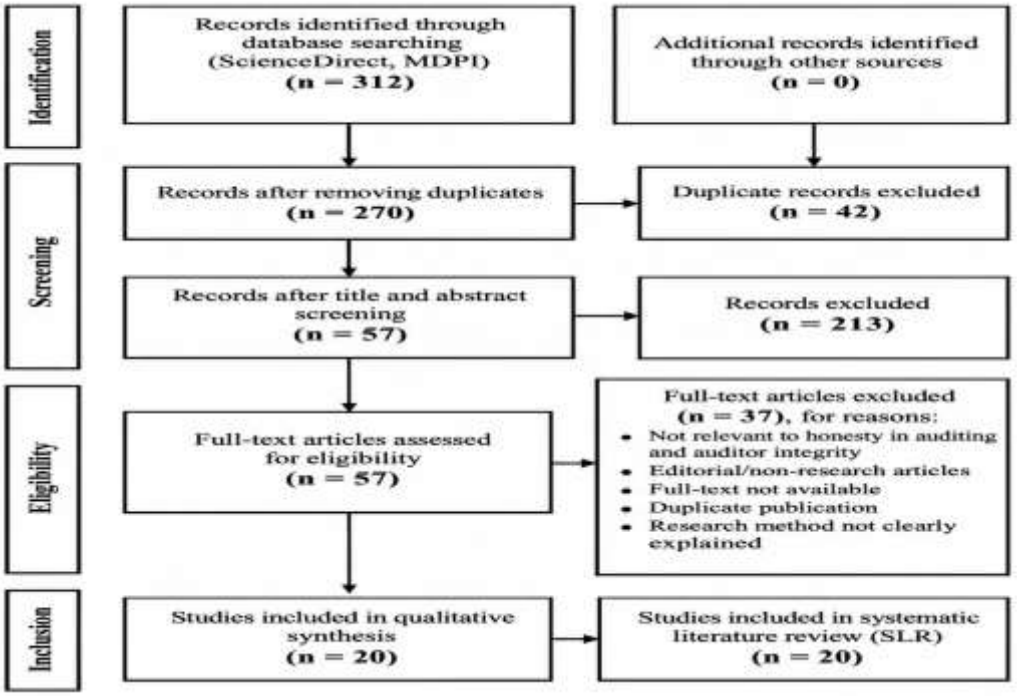
This study uses the *Systematic Literature Review* (SLR) method with a phenomenological perspective and refers to the *guidelines of Preferred Reporting Items for Systematic Reviews and Meta-Analyses* (PRISMA) 2020. The study focuses on the meaning of honesty in audit practice based on the professional experience of auditors discussed in the scientific literature. Corporate *Integrity Theory* is used as a theoretical foundation to understand the relationship between moral values, integrity, and professional actions. The phenomenological approach provides an interpretive perspective in identifying the meaning of auditors' experiences related to honesty.

The literature search used a combination of keywords *Auditor Honesty, Auditor Integrity, Accounting Ethics, Ethical Dilemmas in Auditing, Auditor Independence, Professional Integrity, Ethical Decision Making,* and *Fraud Disclosure.* The inclusion criteria include international journal articles for the period 2021–2026, relevance to the research focus, and the availability of information regarding research methods and findings. Examinations are carried out through titles, abstracts, methods, results, and discussions. Articles that are duplicated, irrelevant, or do not meet the eligibility requirements are issued through a systematic selection stage.

Based on the design of the selection process, the search yielded 312 initial records from both databases. A total of 42 duplicate records were deleted, leaving 270 articles for title and abstract screening. This stage excluded 208 articles, while 62 articles were proceeded to the full text check. After five documents were not successfully obtained and 37 articles did not meet the eligibility criteria, a total of 20 articles were retained as the final

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synthesis source. The analysis was carried out through the grouping of themes and the interpretation of the meaning of the auditor's professional experience.



Source : Data processed, 2026

Figure 1. PRISMA *Flow Diagram*

Figure 1 shows the stages of literature selection based on the PRISMA 2020 framework. Of the 312 initial recordings, 42 duplicates were removed before screening was performed. Title and abstract checks resulted in 62 articles for full-text search, with 57 articles successfully checked. After the feasibility evaluation, 20 articles were retained as the final corpus. All of these articles formed the basis for a synthesis of honesty, integrity, independence, ethical dilemmas, and auditors' professional responsibilities.

DISCUSSION

1. The Meaning of Honesty in Auditors' Professional Practice

Honesty in audit practice is a moral value that reflects the auditor's willingness to convey the true circumstances based on audit evidence without being influenced by personal or other parties' interests. The meaning of honesty is not only related to the act of avoiding lies, but also includes openness, sincerity, and consistency in accounting for

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information. In the audit profession, this value is the basis for trust in audit results because every information submitted by the auditor has consequences for stakeholder decision-making (Ariail *et al*., 2025; Almalki *et al*., 2025; Becerra Huamán *et al*., 2025).

In the perspective *of Integrity Theory*, integrity is understood through the alignment between the moral values believed in and the actual behavior of a person. This framework provides an understanding that honesty is not enough to be realized through the recognition of the principle of truth, but must be reflected in professional decisions and actions. For auditors, integrity is the foundation for maintaining the results of the audit according to the facts even though there are interests that have the potential to influence the assessment. Thus, the meaning of honesty is closely related to moral consistency and individual responsibility in work (Susanto *et al*., 2022; John & Liu, 2021; Asadi *et al*., 2026).

The meaning of honesty is also formed through the way the auditor conducts the audit process and determines the information that is suitable for submission. Auditors are required to have a critical attitude in evaluating evidence, considering information inconsistencies, and avoiding conclusions that are not supported by facts. Honesty in this context is not only a matter of final results, but is also reflected during the process of forming professional considerations. This means that auditors interpret honesty as the seriousness of maintaining the truth from the collection of evidence to the submission of the audit results to interested parties (Friska & Agustia, 2025; Chen *et al*., 2023; Chui *et al*., 2024).

The understanding of honesty deepens when the auditor is confronted with conditions that have the potential to affect his or her professional independence. Proximity to clients, management pressures, and differences in interests can put the auditor in a situation that tests the consistency of moral values. In such circumstances, honesty has a meaning as the ability to maintain a belief in the truth without sacrificing objectivity. Experience in the face of pressure shows that integrity is not just a normative demand, but a principle that must be defended through professional decisions under various audit conditions (Sampet *et al*., 2025; Aladwey & El Sayad, 2024; Al Natour *et al*., 2023).

Overall, the meaning of honesty in audit practice can be understood as a unity between moral beliefs, courage to convey the truth, and willingness to account for every audit decision. This value acquires real meaning when auditors do not hide irregularities, remain objective in disclosing findings, and put the interests of information users above personal interests. Honesty is thus not only an ethical identity of the profession, but also a form of responsibility to society. This meaning emphasizes the importance of integrity in maintaining public credibility and trust (Kagias *et al*., 2024; Achmad *et al*., 2024;

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Garefalakis *et al*., 2025).

2. The Manifestation of Honesty in Audit Practices

Honesty in audit practice is manifested through the auditor's tangible actions when carrying out audits, evaluating evidence, and delivering work results according to the conditions found. This manifestation can be seen from the auditor's willingness to disclose information inconsistencies, not hide important findings, and avoid changing conclusions that contradict the evidence. Honesty is also reflected in the consistency between the information obtained during the audit and the report submitted to the user. Thus, honesty is not just personal belief, but professional behavior that can be observed in the conduct of audits (Ariail *et al*., 2025; Almalki *et al*., 2025; Becerra Huamán *et al*., 2025).

In the perspective *of Integrity Theory*, the manifestation of integrity is seen through the conformity between moral values, ethical commitment, and individual actions. This principle explains that honesty is not enough to be expressed through an understanding of professional rules, but must be realized when the auditor makes decisions and accounts for the results of the audit. Auditors who have integrity will strive to maintain the conformity between the facts found and the information reported. Consistency is an important part of building trustworthy professional behavior (Kaptein & Wempe, 2002; Susanto *et al*., 2022; John & Liu, 2021).

One of the tangible forms of honesty is seen when the auditor evaluates the evidence and does not accept the explanation of the examined party without adequate consideration. A critical attitude is needed so that every conclusion has a basis for accountability for the examination. In this process, the auditor needs to distinguish information that is supported by evidence from statements that still need to be verified. Professional consideration helps to keep decisions from being dominated by certain assumptions or interests. Therefore, honesty is reflected through thoroughness, openness, and prudence during the examination (Chen *et al*., 2023; Friska & Agustia, 2025; Chui *et al*., 2024).

The manifestation of honesty can also be seen from the auditor's courage to convey irregularities even though the disclosure has the potential to cause discomfort for the party being examined. In such situations, auditors need to maintain objectivity and not allow professional relationships to influence the delivery of audit results. The disclosure of violations through whistleblowing mechanisms also shows the importance of openness in communicating inappropriate actions. Honesty is thus related to the courage to defend the facts, as well as the willingness to carry out professional responsibilities when faced with

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pressure (Kagias *et al*., 2024; Achmad *et al*., 2024; Sampet *et al*., 2025).

Overall, honesty in audit practice takes concrete form through auditors' consistency in checking, assessing, and reporting information based on actual circumstances. Its application is inseparable from the demands of transparency, responsibility, and the ability to maintain professional judgment in various situations. Technological developments and changes in the organizational environment also require auditors to ensure that the decisions and information conveyed can be traced and accounted for. Thus, the manifestation of honesty reflects the auditor's commitment to maintaining the truth while maintaining trust in his profession (Li *et al*., 2026; Krasteva-Hristova, 2026; Garefalakis *et al*., 2025).

3. The Challenges of Maintaining Honesty in Audit Practices

Maintaining honesty in audit practice is a professional challenge when auditors have to carry out audit responsibilities in the midst of various competing interests. These challenges arise when the facts found are not in line with the information conveyed by management or the expectations of the parties using audit services. In such conditions, auditors are required to continue to submit audit results based on evidence without ignoring the moral principles they believe in. Honesty becomes increasingly difficult to maintain when professional decisions have the potential to have consequences for the auditor's employment relationships and personal interests (Ariail *et al*., 2025; Aladwey & El Sayad, 2024; Sampet *et al*., 2025).

In the perspective *of Integrity Theory*, the challenge of maintaining honesty can be understood as a matter of consistency between moral values and actions when individuals face conflicting interests. Integrity is not only related to the understanding of the right actions, but also the ability to maintain those principles in situations that demand difficult decisions. For auditors, this condition is reflected when the demands of the organization or client are faced with the obligation to present findings objectively. Therefore, honesty requires a moral commitment that is manifested through professional actions (Kaptein & Wempe, 2002; Almalki *et al*., 2025; Susanto *et al*., 2022).

Pressure from the audited party is one of the conditions that can test the auditor's ability to maintain honesty. Economic relations, social proximity, and the structure of the company's interests have the potential to create situations where auditors face difficulties in maintaining independence. Problems arise when auditors feel the need to adjust their judgment in order to maintain professional relationships or avoid conflicts with clients. This situation shows that maintaining honesty is not only a matter of knowing the facts, but also

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the courage not to sacrifice the truth when faced with external pressure (Al Natour *et al*., 2023; John & Liu, 2021; Chui *et al*., 2024).

Another difficulty relates to the decision-making process when the auditor finds indications of fraud or information inconsistencies. The auditor must determine actions based on the available evidence, while also considering responsibility for the information to be submitted. Limitations in competence, complexity of examinations, and differences in judgment can complicate the process. In addition, technological developments present an increasingly complex need for verification, so auditors must maintain thoroughness and professional consideration. This condition shows that honesty requires the same intellectual ability and moral courage (Friska & Agustia, 2025; Chen *et al*., 2023; Li *et al*., 2026).

Overall, the challenge of maintaining honesty in audit practice shows that auditors' moral values are always confronted with unsimple professional conditions. Pressure of interests, potential conflicts, limited disclosures, and accountability demands can affect the way auditors make decisions. In these circumstances, the courage to report violations and maintain transparency becomes an important part of the profession's responsibilities. Honesty is ultimately tested not only through compliance with standards, but through the auditor's willingness to maintain the truth despite the risks of professionalism (Kagias *et al*., 2024; Achmad *et al*., 2024; Krasteva-Hristova, 2026).

4. The Significance of Honesty in Auditors' Professional Lives

Honesty has an important meaning in the professional life of auditors because it determines how a person carries out responsibilities and maintains trust in his or her work. For auditors, honesty is not only a demand during the examination process, but also a principle that shapes a professional identity in the long run. These values are reflected in the willingness to maintain objectivity, admit facts, and convey information responsibly. Thus, honesty becomes a fundamental part of professional character that distinguishes the execution of tasks based on moral principles and momentary importance (Al Natour *et al*., 2023; John & Liu, 2021; Garefalakis *et al*., 2025).

In the perspective of Integrity Theory, the importance of honesty has to do with the alignment of moral character, ethical commitment, and real behavior. Integrity provides an understanding that the values that one believes in should be reflected in actions when carrying out professional responsibilities. For auditors, such alignment forms the basis for maintaining the principle of truth despite the demands of a complex job. Honesty is thus not just a formal obligation, but rather a part of character that influences the way an auditor

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views and carries out his profession (Kaptein & Wempe, 2002; Asadi *et al*., 2026; Ariail *et al*., 2025).

The importance of honesty is also seen in the formation of auditors' confidence when making professional decisions. Auditors who consider the evidence objectively and do not ignore conflicting information can retain responsibility for the conclusions of their audits. Honesty helps auditors maintain confidence that the decisions taken have a basis that can be accounted for. In professional life, such consistency becomes important because auditors are not only required to complete audit procedures, but also ensure that every consideration reflects a critical attitude and responsibility (Chui *et al*., 2024; Grima *et al*., 2023; Friska & Agustia, 2025).

Honesty also has meaning for the auditor's relationship with the public and users of financial information. The results of the auditor's audit can be one of the bases for external parties in assessing the condition of an organization. Therefore, openness in disclosing irregularities and willingness to account for information are an important part of maintaining public trust. The courage to report violations and support for the fraud disclosure mechanism shows that the auditor's responsibility does not stop at the interests of the organization being audited, but also relates to the interests of the parties using the audit results (Kagias *et al*., 2024; Achmad *et al*., 2024; Becerra Huamán *et al*., 2025).

Overall, honesty has a fundamental meaning in the professional life of auditors because it relates to character, moral beliefs, responsibility, and the sustainability of trust in the profession. This value is not only needed when auditors face ethical issues, but also serves as a guideline in carrying out their daily work. The ability to maintain honesty shows the seriousness of the auditor in carrying out his professional mandate responsibly. Thus, honesty can be understood as a value that shapes a professional identity while strengthening the belief that audit work is carried out based on truth (Susanto *et al*., 2022; Chen *et al*., 2023; Sampet *et al*., 2025).

CONCLUSION

Based on the results *of the Systematic Literature Review* (SLR) of 20 international journal articles for the 2021–2026 period, this study concludes that honesty is a fundamental value that shapes the integrity and professional responsibility of auditors. Honesty is not only understood as the act of conveying information correctly, but also reflects the consistency between moral beliefs, professional judgment, and actions during the audit process. This meaning shows that honesty is an important part of maintaining the credibility of audit work.

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The results of the synthesis also show that the application of honesty is related to the auditor's ability to maintain independence, face ethical dilemmas, disclose fraud, and account for audit results. The perspective *of Integrity Theory* provides an understanding that integrity is reflected through the alignment of moral values and real behavior. Thus, honesty is not just a normative obligation in the audit profession, but a personal commitment that determines how auditors carry out their professional responsibilities in the midst of various interests.

RESEARCH LIMITATIONS

This study has limitations in the scope of the literature analyzed, namely 20 articles from international journals for the period 2021–2026. The use of two databases, ScienceDirect and MDPI, allows the collection of various perspectives on auditor ethics and integrity, but does not fully cover all relevant publications. In addition, differences in research approaches, respondent characteristics, organizational environment, and country context cause the findings between articles to have varying levels of comparability.

Another limitation lies in the variation in the focus of previous research which does not entirely discuss honesty as the main object of study. Some articles review integrity through independence, professional skepticism, fraud detection, and ethical considerations. Therefore, the meaning of honesty in this study is developed through the interpretation of conceptually related findings. The use of *Integrity Theory* also provides a certain perspective so that the interpretation does not include all possible approaches in understanding auditors' honesty.

SUGGESTIONS

Further research is suggested to expand the scope of the literature by involving more international databases, publication periods, and different contexts of the audit profession. Empirical studies are also needed to explore how auditors perceive honesty when faced with client pressure, conflicts of interest, and situations that demand ethical decisions. Phenomenological approaches can be used to explore auditors' subjective experiences resulting in a deeper understanding of the meaning of honesty in professional life.

For auditors and professional organizations, strengthening honesty needs to be directed at the formation of a work culture that supports openness, objectivity, and the courage to convey audit findings. The development of ethical competencies, integrity coaching, and protection mechanisms against the disclosure of violations need attention.

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Audit organizations also need to create a professional environment that allows auditors to maintain evidence-based decisions without pressure on certain interests. These efforts are expected to strengthen the application of honesty in the implementation of audit responsibilities.

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