

ABSTRACT

This study examines the effect of moral courage and ethical assertiveness on auditor independence and investigates the moderating role of auditee pressure. Using a quantitative explanatory design, data were collected through questionnaires distributed to auditors at the Audit Board of Indonesia (BPK) Representative Office of Central Java Province. Data were analyzed using SmartPLS 3.0 based on Attribution Theory.

The results indicate that ethical assertiveness has a positive and significant effect on auditor independence. Auditee pressure moderates the relationship between ethical assertiveness and auditor independence, suggesting that ethical firmness becomes increasingly crucial under high pressure. In contrast, moral courage does not significantly influence auditor independence, and auditee pressure does not moderate this relationship.

These findings highlight that professional ethical assertiveness plays a more decisive role in maintaining auditor independence than personal moral traits and extend the application of Attribution Theory in the public sector audit context.

Keywords: auditor independence, ethical assertiveness, moral courage, auditee pressure.

