THE MEANING OF INDEPENDENCE FOR GENERATION Z AUDITORS: A PHENOMENOLOGICAL STUDY OF JUNIOR AUDITORS IN PUBLIC ACCOUNTING FIRM

(*MAKNA KEMERDEKAAN BAGI AUDITOR GENERASI Z: STUDI FENOMENOLOGIS TENTANG AUDITOR JUNIOR DI FIRMA AKUNTANSI PUBLIK*)

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Abstract

This study explores how Generation Z junior auditors interpret independence in the context of audit practices in Public Accounting Firms (KAP), particularly in East Java, using an interpretive phenomenological approach. Given changing generational values, commercial pressures from KAPs, and ongoing independence violations, this study seeks to fill a gap in understanding the lived experiences of young auditors in negotiating independence as a fundamental ethical principle. Data were collected through in-depth semi-structured interviews with Generation Z junior auditors in several KAPs and were analyzed thematically to uncover the construction of meaning, shaping factors, and response strategies to conflicts between personal aspirations and structural demands. The findings indicate that independence is interpreted not only as formal adherence to standards and codes of ethics, but also as part of moral identity, self-integrity, and an "inner brake" in dealing with client pressure, firm culture, and commercial targets, shaped by a combination of Gen Z's distinctive values, the socialization process in KAPs, and concrete experiences of ethical dilemmas in the field. Gen Z junior auditors respond to the tension between personal values and organizational demands through various *coping strategies*, ranging from communication adjustments and seeking support from role models to self-reflection and, in extreme cases, changing accounting firms or leaving the profession when they feel independence is no longer aligned with their personal values. Practically, the research results confirm that strengthening independence requires the design of ethics policies and coaching systems that are more dialogical, generation-sensitive, and based on real cases, so that the process of internalizing independence values does not stop at normative slogans, but is realized in the daily audit decisions of Generation Z junior auditors.

Keywords: Independence, Auditor, Generation Z, Phenomenology, Public Accounting Firm

Introduction

Background

Based on shifts in the audit profession worldwide amid technological developments and the transformation of generational values, especially among Generation Z, which is starting to dominate the labor market (Wardhah & Haris, 2025). Several recent studies have shown that auditor independence is an important part of public trust and audit quality (Ardhani et al., 2019; Kurniawan, 2023; Yakubu & Williams, 2020). However, the ongoing threats from non-audit services, client pressure, and the inherent commercial nature of Public Accounting Firms (KAP) business models can lead to users of financial statements and audit reports having less confidence in the objectivity of auditors (Anwar, 2024; Friedrich et al., 2024; Meuwissen & Quick, 2019; Tiwari & Debnath, 2021). Recent literature on auditor *judgment* in the Industrial Revolution 4.0 era warns that the increasing automation of auditor technical tasks risks further eroding the socialization and professional reflection processes of junior auditors, even though these processes are crucial in developing an attitude of independence and professional skepticism from the beginning of their careers (Samiolo et al., 2024). In this context, understanding how the new generation of auditors interprets and responds to independence has become a strategic global issue, not only in terms of formal compliance with standards but also in relation to values, professional identity, and adaptation to technology (Willows & Harber, 2025).

On the other hand, generational transformations in the global labor market are bringing new patterns in how Generation Z views work, authority, and professional values (Márquez et al., 2022). Cross-country research conducted in Europe found that Generation Z is projected to reach approximately 30% of the total global workforce by 2030, with a value orientation emphasizing autonomy, *work-life balance*, and the search for meaning, which sometimes do not always align with the hierarchical culture and long working hours typical of traditional accounting firms (Deloitte, 2025). Studies of Generation Z's values and work motivations in various contexts indicate that this generation tends to have a more individualistic character while highly valuing *self-reliance*, but on the other hand is also highly sensitive to ethical and sustainability issues, thus giving rise to potential conflicts between personal aspirations and demands for structural independence that are very likely to arise in daily audit practice (Bulut, 2021; Gomez et al., 2025; Kutlak, 2021). These changes in value patterns have direct implications for how junior Generation Z auditors frame and rationalize decisions regarding independence, for example, when facing client pressure, firm culture, and commercial targets (Alberti et al., 2022; Arini & Yandra, 2022).

In Indonesia, a similar phenomenon is evident in the demographic composition and the latest labor market data, which show that Generation Z has become the largest productive age group and is now filling many *entry-level positions* in public accounting firms (Rif'an, 2025; Sukoco, 2024). Various studies on the work preferences of Indonesian Generation Z show that they highly prioritize career development, flexibility, and *work-life balance*, and tend to be selective about work environments that are not in line with their personal values (Adhiati et al., 2025; Siregar et al., 2023). At the same time, the audit profession in Indonesia is still faced with cases of independence violations and questionable audit quality, so that regulators and the public demand strengthening of auditor ethics and independence in response to financial scandals and governance challenges in the public and private sectors (Anjelita et al., 2025; Gunawan & Ayu Lestari, 2025; Vina et al., 2025). The tension between Generation Z characteristics and the culture and structural pressures in Indonesian public accounting firms makes the question of the "meaning of independence" for Generation Z junior auditors an urgent contextual issue that requires in-depth examination (Rahmawati et al., 2024; Wijanarko & Sekarkinasih, 2024).

Empirically, numerous studies in Indonesia and abroad consistently demonstrate that independence has a positive and significant impact on audit quality and the reputation of audit institutions, both in the public and private sectors (Masood, 2023; Prabowo & Suhartini, 2021; Vu & Hung, 2023). Recent research also confirms that independence, along with professionalism and skepticism, plays a significant role in explaining variations in auditor performance, making strengthening these dimensions a key agenda for professional development (Mardijuwono & Subianto, 2018; Rama et al., 2024; Tjan et al., 2024). Beyond that, systematic reviews of threats to independence highlight the importance of regulation, codes of ethics, transparency, and auditor rotation as structural mechanisms, but there is still relatively little discussion of how young auditors subjectively interpret and negotiate independence in different organizational and generational contexts (Carrington et al., 2025; Marques et al., 2019; Pinto & Veiga, 2019). This limited understanding of the dimensions of meaning and *lived experience* opens up important space for a phenomenological approach.

Theoretically and methodologically, research on auditor independence has been dominated by quantitative, survey-based approaches that examine the influence of independence variables on audit quality, performance, or ethical behavior, using relatively standardized and normative measurement instruments. Several recent studies have begun to shift focus to the social construction of independence, for example, by demonstrating that auditor independence is strongly influenced by the governance context and organizational discursive practices, thus understanding independence as a situated practice *rather* than simply an individual attribute or regulatory compliance (Alander, 2023; Harber et al., 2023; Syam, 2023). However, very few studies have explicitly used phenomenology to explore the meaning of independence from the perspective of junior auditors, especially with a specific focus on Generation Z in Indonesian public accounting firms, which have a unique combination of collectivist culture, local regulations, and global commercial pressures. This gap indicates a significant *research gap*: the lack of an in-depth understanding of how the new generation of auditors in Indonesia internalizes, experiences, and practices independence in their daily work.

The main novelty of this research lies in the combination of three dimensions that have so far rarely been combined in one study, namely: (1) Generation: Generation Z, (2) Career stage: junior auditor, (3) Institutional context (KAP) within a phenomenological framework regarding the meaning of independence. Studies on Generation Z accounting professionals generally focus on future skills (Imjai et al., 2024), adaptation to technology (Imjai et al., 2024), and their role as agents of professional transformation (Buayai et al., 2025), rather than on how they interpret fundamental ethical principles such as independence in audit practice. On the other hand, studies on auditor independence have focused more on structural aspects such as length of assignment (Suhayati & Dilyard, 2024), non-audit services (Eke et al., 2024), or *fee amounts* (Mahieux, 2024), as well as the professional attitudes of auditors in aggregate without differentiating between generations and phases of professional socialization. A phenomenological approach was chosen to make a novel contribution by describing the experiences of Generation Z auditors in narratives regarding independence—for example, value conflicts, *coping strategies*, and forms of compromise or resistance to pressure—that may not be captured by conventional quantitative instruments. These findings are expected to enrich theoretical understanding of independence as a generational social construct while also providing practical input for the design of training, ethics policies, and junior auditor development systems in public accounting firms.

Public Accounting Firms (KAPs) in East Java are based on the central role of KAPs as the vanguard of *assurance service providers* for companies and the national economy (Neiroukh & Çağlar, 2025), as well as being the primary arena for the socialization of ethics and independence for aspiring professional accountants (Dunfee et al., 2004). Various studies have shown that the organizational context—including culture, quality control systems, and commercial pressures—has a significant effect on how independence is practiced (Adams et al., 2021; Dogui et al., 2013; Rahman, 2020), so understanding the meaning of independence without considering the KAP context will produce an incomplete picture. Meanwhile, the focus on the subject of junior auditors Generation Z was chosen because this group is currently in a critical phase of internalizing professional values and is most affected by changes in technology and generational values, while also being the backbone of the audit profession in the coming decade (Deloitte, 2025; Imjai et al., 2024). By placing the experiences of Generation Z junior auditors at the center of the analysis, this research is expected to generate relevant *insights for regulators, professional associations, and KAP leaders in designing more generation-sensitive interventions to maintain and strengthen auditor independence in Indonesia.*

Research Question

Given the background and gaps in the research, the following research questions can be proposed.

1. **RQ** $_1$: How do Generation Z junior auditors in Public Accounting Firms interpret independence in their daily audit practices?
2. **RQ** $_2$: What factors shape and influence the construction of the meaning of independence in Generation Z junior auditors?
3. **RQ** $_3$: How do Generation Z junior auditors respond to and negotiate the conflict between personal aspirations and the structural demands of independence within the KAP organization?
4. **RQ** $_4$: How can the lived experiences *of* Generation Z junior auditors regarding independence provide implications for the development of ethics policies, training, and auditor coaching systems at KAP?

Theoritical review

Auditor independence and audit quality

Various empirical studies confirm that independence is a key pillar of audit quality in both the public and private sectors (Naburgi et al., 2025; Oladejo et al., 2025). Masood (2023), Prabowo & Suhartini (2021), and Vu & Hung (2023) found that higher levels of independence are positively and significantly correlated with audit quality, audit firm reputation, and financial statement user trust.

In the Indonesian context, Mardijuwono & Subianto (2018) and Tjan et al. (2024) show that independence, professionalism, and professional skepticism jointly explain variations in auditor performance, and that strengthening these dimensions is a prerequisite for good audit quality. At the same time, systematic reviews such as those by Friedrich et al. (2024) highlight threats to independence from non-audit services, client pressure, and increasingly commercialized accounting firm business models, which may reduce perceptions of auditor objectivity.

Other research emphasizes independence as a primary safeguard against bias and conflicts of interest. Vu & Hung (2023) demonstrated that institutional factors such as regulation, auditor rotation, and transparency influence independence in state audit institutions, while both classic and recent international studies on independence-enhancing measures emphasize the importance of a combination of structural mechanisms and individual ethics.

Threats and the social construction of independence

Qualitative studies highlight that independence is not simply a technical attribute, but a practice influenced by organizational context and discursive practices. Marques et al. (2019) and Pinto & Veiga (2019) found that auditors' perceptions of independence are strongly influenced by firm culture, commercial pressures, and client relationship patterns, leading to independence threats that often emerge subtly through the normalization of compromise in everyday practice.

Other studies emphasize the role of codes of ethics and training in maintaining independence and skepticism (Nurbeti et al., 2023; Poje & Groff, 2022). Studies on independence and skepticism in the "*client self-deception* " phenomenon show that without internal independence, auditors struggle to maintain skepticism in the face of client pressure and organizational constraints. In the Indonesian context, the finding that auditor ethics does not always moderate the relationship between independence and audit quality indicates a gap between formal norms and actual independence practices.

Phenomenological studies on independence are still relatively limited and generally focus on the auditor experience in general, not specifically on junior auditors or Generation Z. Some qualitative research shows that the meaning of independence is formed through experience, socialization, and role conflict, but not much has explored how generational dimensions and career stage frame these meanings.

Generation Z and work values

The literature on Generation Z describes this generation as a group with a strong orientation towards autonomy, flexibility, and the search for meaning at work (Pózner & Kozák, 2025; Salvadorinho et al., 2026). Deloitte (2025) and Márquez et al. (2022) indicate that Gen Z is projected to constitute approximately 25–30% of the global workforce by 2030, with a preference for *work–life balance*, a work environment aligned with personal values, and high expectations for integrity and sustainability.

Bulut (2021) and Kutlak (2021) found that Gen Z tends to be more individualistic but highly values *self-reliance*, which in the workplace, can lead to greater demands for decision-making autonomy and sensitivity to ethical issues. Studies in Indonesia show that Gen Z prioritizes career development, flexibility, and work-life balance, and is selective about organizations perceived as inconsistent with their personal values.

Research on Gen Z's work ethic and ethics also shows that hard work, integrity, and professional ethics significantly influence career success (Nedelko et al., 2022; Weber, 2025). Nabila et al. (2025) and other studies on Gen Z's work ethic in Indonesia show that work ethic and professional ethics positively contribute to performance and intentions to act ethically (e.g., *whistleblowing*), while ethical leadership increases Gen Z's work engagement through trust in leaders.

Indonesian Generation Z and the audit profession

In the Indonesian context, Gen Z has become the largest productive age group and is now filling many entry-level positions in KAP. Rif'an (2025) and Sukoco (2024) emphasize that Gen Z is the backbone of the demographic bonus, even as it faces unemployment and job-market uncertainty, thereby influencing preferences for the audit profession through financial incentives, career prospects, and value alignment.

Adhiati et al. (2025). Siregar et al. (2023) and Wijanarko & Sekarkinasih (2024) show that Indonesian Gen Z highly value flexibility, competency development, and a supportive work environment. Therefore, the audit profession, which is synonymous with long working hours and a hierarchical culture, has the potential to create value tensions. A study on the attractiveness of the audit profession to Gen Z found that financial *rewards*, motivation, and *self-efficacy* positively influence interest in pursuing a career as an auditor (Huda & Abidin, 2024). However, the dimensions of ethics and independence have not been widely discussed as explicit factors in career decisions.

On the other hand, the audit profession in Indonesia is still faced with cases of independence violations and scrutiny of audit quality. (Anjelita et al. (2025), Gunawan & Ayu Lestari (2025), and Vina et al. (2025) document that independence violations and structural pressures in public accounting firms trigger public and regulatory demands to strengthen ethics and independence safeguarding mechanisms. The tension between Gen Z characteristics and structural pressures in public accounting firms makes the question of how Gen Z junior auditors interpret independence an important empirical context that has not been widely studied.

Method

This study uses a qualitative, descriptive-interpretive phenomenological design to explore the meaning of independence for Generation Z junior auditors in Indonesian Public Accounting Firms (KAP). This approach was chosen because the research focuses on *lived experience* and the construction of subjective meaning, rather than on testing causal relationships between variables, as in quantitative experimental studies or surveys.

Research design

This research is a qualitative study based on interpretive phenomenology. Phenomenology is appropriate for understanding how Gen Z junior auditors experience, interpret, and negotiate independence in a work context marked by client pressure, firm culture, and technological change, as recommended by developments in independence research and the social construction of the audit profession.

Ontologically, this research starts from the assumption that the reality of independence is socially, contextually, and generationally constructed, so that the meaning of independence is not singular, but rather negotiated through experience and interaction. Epistemologically, the researcher positions herself as the primary instrument, attempting to capture meaning through reflective dialogue with participants, with an awareness of *bracketing* personal biases, in line with the phenomenological tradition in audit research.

Location and Subject (Informant)

The research was conducted at several public accounting firms in East Java, each with a significant proportion of Generation Z junior auditors and serving clients in both the public and private sectors. These public accounting firms were selected based on their reputation, size, and willingness to facilitate access to junior auditors.

The sampling technique used *was purposive sampling,* which was then supplemented with *snowball sampling* to obtain variation in experience across accounting firms and client types until *data saturation was achieved*. The research subjects were Generation Z junior auditors (born around 1995–2010) who: (1) worked at an accounting firm in East Java for at least one year, (2) were directly involved in financial statement audit assignments, and (3) were willing to be interviewed in depth (both Participantsly and non-Participantsly).

The participants in this study are as follows:

Table 2.1 Research Participants

Name	Years of service	KAP Location
Participants 1	0-6 months	Malang
Participants 2	0-6 months	Surabaya
Participants 3	0-6 months	Surabaya
Participants 4	6-12 months	Sidoarjo
Participants 5	6-12 months	Sidoarjo
Participants 6	6-12 months	Surabaya
Participants 7	6-12 months	Malang

Source: Data Processed by Researchers, 2026

Data Collection Instruments and Techniques

The primary research instrument was the researcher herself, who played a role in designing questions, building rapport, and interpreting data, assisted by a semi-structured interview guideline developed based on a literature review of auditor independence, Gen Z work values, and a phenomenological approach. The interview guideline contained several theme blocks, including: (1) first-time experiences with the concept of independence, (2) concrete situations that gave rise to conflict or pressure on independence, (3) response and rationalization strategies, and (4) participant reflections on their personal and generational values related to independence.

Primary data were collected through in-depth face-to-face or *online interviews* lasting approximately 60–90 minutes each, which were recorded (with the participants' permission) using a digital recording device on a laptop and/or *smartphone. Field notes* were also taken during and after the interviews to capture the non-verbal context and the researchers' initial reflections. Secondary data, including organizational documents, professional standards, and regulations related to auditor independence, served as triangulation to understand the structural context in which auditors' experiences occurred.

Data Collection Stages

The data collection process is carried out through several structured stages as follows.

1. Pre-field stage: obtaining permission from the KAP, explaining the research objectives, and signing *informed consent* by participants, in accordance with the ethical principles of social research.
2. Interview stage: researchers used *laptops* and *smartphones* as primary devices for audio recording and quick note-taking; standard recording applications were used to ensure adequate recording quality.
3. Transcription stage: interview recordings are transcribed verbatim using a combination of manual and software-assisted transcription.
4. *NVivo 14* qualitative analysis software to assist in *the coding*, categorization, and theme mapping processes.

Data Analysis Techniques

Data analysis was carried out in stages using an interpretive phenomenological analysis approach, which generally (Chan et al., 2013; Harper & Thompson, 2011) includes: (1) *bracketing* against researcher bias, (2) repeated reading of transcripts, (3) initial coding, (4) grouping codes into themes, and (5) compiling thematic narratives that describe the essence of participants' life experiences.

The operational steps are as follows.

1. Read the full interview transcripts to understand the context of each Gen Z junior auditor's narrative.
2. Conduct *open coding* by labeling key statements related to perceptions, experiences, and independence conflicts using NVivo.
3. Grouping codes into first-level themes (e.g., “personal value conflict vs. firm goals,” “client pressure,” “normalization of compromise,” “coping strategies”) and then developing themes across participants that reflect generational patterns.
4. Linking themes to theoretical frameworks (auditor independence, Gen Z values, and the social construction of the profession) to generate a more profound understanding without erasing the authentic voices of participants.

Data validity was maintained through source triangulation (across accounting firms and client types), method triangulation (interviews and documents), *member checking* by confirming the summary of findings with several participants, and *peer debriefing* with colleagues who understand phenomenological methodology and audit research.

Results and Discussion

The research results show that Generation Z junior auditors interpret independence not merely as formal compliance with regulations, but as a personal commitment to maintain psychological and professional distance from client and internal firm pressures, while still being realistic about the demands of targets and the work culture in KAP.

Theme 1: The Meaning of Personal Independence for Gen Z Auditors

For Gen Z auditors, independence is understood as maintaining one's integrity amidst work pressures, not simply the label "independent" on audit worksheets. They tend to associate it with self-honesty and the courage to say "no" when asked to do something that they feel compromises objectivity.

Participants 1 describes:

> "For me, independence isn't just about rules to follow, but more about 'what kind of person I am.' For example, if I have to compromise for a client, the first thing that suffers is not the KAP's name, but my own."

This statement demonstrates that he views independence as a personal moral identity inherent in his profession, not simply an institutional obligation. This interpretation aligns with literature that emphasizes independence as a safeguard against bias and conflicts of interest, as well as a foundation for the auditor's professional reputation (Friedrich et al., 2024; Tiranda & Juliarto, 2021).

Participants 1's statement, "I will be the one to break myself first" when giving in to a client, reflects his independence as a professional rather than viewing it merely as a formal regulatory requirement. This aligns with the ethical code and the literature, which emphasize that independence protects the auditor's integrity, objectivity, and skepticism when facing pressure from client and organizational interests (Rahayu & Sudana, 2023). When auditors internalize the value of independence into their professional identity, they tend to be more consistent in rejecting conflicts of interest, as they feel their reputations and moral self-esteem are at stake when compromise occurs (Kurniawan, 2023; Surya et al., 2021).

Participants 2 added:

> "When I first *joined* KAP, my seniors often said, ' *Independence is your last name* .' At first, I thought it was just jargon, but after getting out into the field, I started to think that if I just started flirting, it would be easier for me to normalize it in the future."

This narrative illustrates how the socialization process in public accounting firms creates an awareness that minor breaches of independence risk becoming normalized, as suggested by qualitative research on the "normalization of compromise" in audit practice. Senior advice that says "*independence is your last name* " indicates a process of socialization of values in public accounting firms, where seniors use this ethical jargon to shape the professional habitus of junior auditors. Qualitative research on perceptions of independence finds that firm culture, informal messages from seniors, and concrete examples in the workplace and field play a significant role in framing how auditors interpret and practice independence in their daily practice (Marques et al., 2019).

Sukma Wicaksono's concern that "just one playful glance" will make the violation more easily normalized reflects the phenomenon of "normalization of compromise," in which repeated minor violations are considered normal and become a routine part of audit practice. Studies on independence threats show that commercial pressures and closeness to clients often lead to small compromises that are then normalized within the audit team culture rather than through explicit instructions to violate standards (Marques et al., 2019).

Participants 4 revealed:

> "Independence, for me, is like an 'inner brake.' Sometimes, on the field, everyone seems fine with a certain *treatment*, but there are moments when my inner voice asks, 'Is this actually still *fair*, or has it gone too far?' That's when I feel the function of independence emerge."

The metaphor of an "inner brake" reflects independence as a reflective internal mechanism that activates when the auditor perceives the client's treatment as "still fair or has gone too far." This aligns with the phenomenological approach, which views independence as a concrete, *lived experience* felt and negotiated, rather than a formal status recorded in a worksheet (Oluka, 2025).

Theoretically, these findings further strengthen the view that independence cannot be reduced to a structural separation of interests but rather is a social construct developed through experience, personal values, and the internalization of professional ethics. Previous research highlighting independence as a practice situated *within* the context of firm culture and client relationships is relevant, as Gen Z auditors interpret independence as a combination of ethical ideals and everyday work realities (Alander, 2023; Harber et al., 2023).

Theme 2: Client Pressure and the Commercial Culture of Public Accounting Firms

Client pressure and the commercial culture of accounting firms emerged as key sources of tension over the independence of Gen Z junior auditors. They experienced firsthand how independence is often tested when client *fee targets*, deadlines, and expectations do not align with audit standards.

Participants 3 said:

> "I once had a client who politely said, 'If possible, keep your findings to a minimum, I'm afraid the management above me will be reactive.' My senior simply smiled, then told us, 'Let's just write it as it is, but make *the wording softer*, okay?' That's where I saw and learned how we strive to remain independent while also maintaining relationships with clients."

This statement illustrates a compromise strategy through adjusting language without removing the substance of the findings, in line with the literature on how auditors negotiate independence threats through discursive practices.

Participants 5 admitted:

> "Honestly, there are times when I feel a dilemma when *my partner* reminds me, 'This client is important, make sure he doesn't leave, okay?' On the one hand, I understand that a public accounting firm thrives on its clients, but on the other hand, I wonder how much business considerations should influence my *judgment* as a junior auditor."

This statement highlights the role conflict between commercial logic and the ideal of independence, a theme that has been explored by a number of studies on the increasingly commercial business model of public accounting firms and its impact on perceptions of auditor objectivity.

Participants 7 convey:

> "As juniors, we are often caught in the middle: clients often ask for things to be made easier, seniors ask for increased time efficiency, while our standards demand adequate procedures. So, sometimes I feel like independence is a fine line that's easy to cross if we focus too much on just 'getting it done.'"

This statement emphasizes that independence is threatened not only by explicit pressure from clients but also by the firm's internal orientation toward efficiency and the rapid completion of work.

When linked to professional standards, SPAP and the IAPI code of ethics require auditors to be free from influences that could impair objectivity, both in fact and in appearance (*independence in fact and in appearance*). However, these findings indicate that Gen Z junior auditors often have to navigate "grey" situations in which commercial pressures are not always conveyed as direct instructions but rather as subtle pressures related to client satisfaction and the sustainability of business relationships. This reinforces the findings of previous studies that emphasize the importance of structural mechanisms (auditor rotation, restrictions on non-audit services, quality control systems) as well as strengthening individual ethics to maintain independence amid market pressures.

Theme 3: Personal Value Conflicts, Gen Z Aspirations, and Structural Demands

The characteristic values of Generation Z—which emphasize autonomy, meaningful work, and personal integrity—create a unique dynamic when confronted with the hierarchical culture and high targets in public accounting firms. Gen Z junior auditors in this study often described independence as a negotiation between personal ideals and structural realities.

Participants 6 disclose:

> "As part of Gen Z, I want work to have meaning, not just numbers and paper. If I compromise my independence, I feel like my work loses its meaning. But when I am too idealistic, I fear being labeled 'not flexible enough' or 'not *business-minded* .'"

This statement illustrates the typical Gen Z tension between seeking meaning in work and adapting to an organizational culture that emphasizes a business orientation. This aligns with the literature describing Gen Z as a generation that values *work-life balance*, autonomy, and alignment with values, yet operates in an audit environment that tends to be hierarchical and involves long working hours.

Participants 1 added another experience:

> "There was a time when I disagreed with my seniors' *judgment* , which I felt was too 'lenient' towards a client.

Personally, I certainly felt uncomfortable, but as a junior, I also had to be mindful of my position. Ultimately, I focused on ensuring that all the evidence and documentation was strong, while also finding opportunities to express my *concerns* in careful language."

This narrative shows how value conflicts are managed through careful communication strategies, rather than confrontation, in line with the phenomenological finding that auditors often choose coping strategies that maintain relationships within a hierarchical structure.

Participants 2, also relates this to generational identity:

"Many of my peers have said that if they ever feel they can no longer maintain their independence within a particular accounting firm, they'd rather move on than reconcile with practices that don't align with their *values*. I think that's typical of Gen Z, being bold enough to leave when they feel they're no longer aligned."

This suggests that for some Gen Z auditors, leaving an organization is an extreme way to maintain the consistency of independence values, something reinforced by research on Gen Z preferences, which tend to be selective towards organizations that do not align with their personal values.

These findings confirm theoretical studies that organizational structure and firm culture not only shape independence practices but also mediate how the new generation of auditors articulates and rationalizes the conflict between personal aspirations and role demands. Previous research on Gen Z Indonesia, which emphasizes the importance of flexibility, competency development, and a supportive work environment, finds relevance here as junior auditors negotiate independence as part of the alignment between self-values and professional identity.

Theme 4: Strategies for Maintaining Independence Amidst Technological Disruption and Work Pressure

Technological disruption and the automation of routine audit tasks are shaping Gen Z auditors' experiences of understanding and practicing independence. On the one hand, technology is seen as helping increase efficiency; on the other hand, there are concerns that reliance on tools can erode the depth of professional reflection essential to independence.

Participants 4 explains:

Software can assist with so many procedures, from *sampling* to ratio analysis. It's incredibly helpful, but sometimes it makes us auditors feel like mere 'operators.' I feel like our independence is truly tested when we have to decide, 'Are the results from this *tool* convincing enough, or do we need further testing?'"

This statement is in line with the literature that warns that automation risks eroding the socialization and professional reflection processes of junior auditors, even though these processes are crucial for the formation of an independent attitude and professional skepticism.

Participant 7 added regarding the dimension of time pressure:

"With such tight *deadlines , there's sometimes a temptation to simply accept the system's output* without asking too many questions. That's where our independence of *judgment* as auditors is truly tested: are we brave enough to spend extra time to be confident, or are we willing to choose 'as long as it's *on time* '?"

This demonstrates that independence is not only related to client relationships but also to the courage to exercise professional judgment even when it conflicts with time-efficiency pressures.

Participants 3 relates it to coaching:

"Some of my *partners* often emphasize that technology is just a tool, not a substitute for *judgment. They often engage us in discussions about "* unclear " cases, and I think that really helps us learn to see the limits of independence, not just follow patterns."

This narrative illustrates that mentors and coaching systems in KAP play a significant role in maintaining the independence of junior internal auditors in the digital era, in line with studies that emphasize the importance of ethics and skepticism training in addressing the phenomenon of "*client self-deception* ".

When compared with previous research, these findings reinforce the argument that strengthening independence in the Industrial Revolution 4.0 era is not sufficient with structural regulations alone; it needs to be supported by coaching designs that encourage critical reflection and the conscious use of technology. Gen Z auditors appear responsive to dialogic learning models that allow for questions and doubt, consistent with their character, which values autonomy and meaningful learning.

Theme 5: Practical Implications for Ethics Policy and Junior Auditor Development

Based on informants' narratives, independence for Gen Z junior auditors emerges as a combination of personal commitment, structural protections, and the learning ecosystem within public accounting firms. This raises several practical implications for ethics policy and auditor development systems in Indonesia.

Participants 6 highlighting the importance of dialogue space:

"I believe that ethics and independence training should not only involve disseminating regulations, but also serve as a forum for discussing real-life cases we encounter in the field. When we can share our dilemmas without fear of judgment, we feel supported in maintaining our independence."

This confirms that a *top-down approach* that emphasizes only compliance with formal norms is not enough to address the needs of a new generation of auditors who want space for reflection and participation.

Participants 2 added:

"If the organization can be firm about independence, for example, by having the courage to reject 'unreasonable' client requests and communicating this to the entire team, we as juniors will have a clear *role model*. It would be different if we talked about independence at the top, but in the field, we just wanted to make sure the client was happy."

This statement underscores the exemplary role of top management of public accounting firms in bridging the gap between formal norms and everyday practice, as widely highlighted in the literature on auditor ethics and independence.

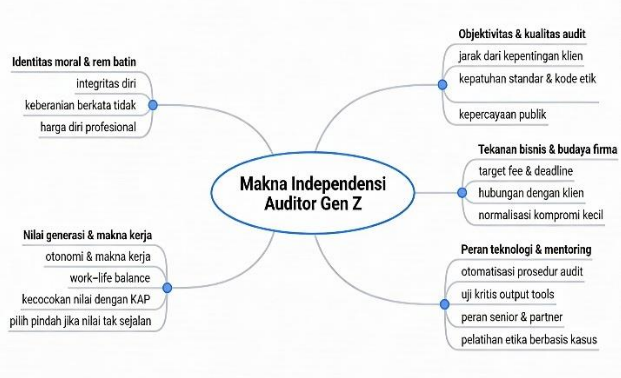
Participants 1 relates to the career system:

> "It would be helpful if our performance appraisals focused not only on overtime hours or the number of *jobs*, but also on how we handle independence dilemmas. That would send the message that independence is truly valued as part of professionalism, not just a slogan."

This is in line with the empirical findings that independence, professionalism, and professional skepticism jointly explain variations in auditor performance, so it is reasonable for the evaluation and promotion system in KAP to include indicators of independent attitudes as an explicit part of the assessment.

Overall, these results and discussion indicate that the meaning of independence for Generation Z junior auditors in East Java public accounting firms is complex and multi-layered: it exists as a moral identity, a professional protection mechanism, and an arena for negotiation between generational values, organizational structures, and technological demands. These findings enrich the literature, which has been dominated by quantitative approaches, by providing an in-depth overview of Gen Z auditors lived experiences in questioning and practicing independence in their daily audit practices.

Figure 3.1 The Meaning of Independence for Generation Z



Source: Data Processed by Researchers, 2025

The mind map above illustrates that, for Generation Z auditors, independence is a centerpiece of their professional identity, shaping how they behave within their audit firm. The *first branch* emphasizes independence as a moral identity and an "inner brake" rooted in self-integrity, the courage to say no, and the awareness that professional dignity is at stake when compromise occurs. The *second branch* demonstrates the professional dimension, where independence is related to the ability to distance oneself from client interests, adhere to standards and codes of ethics, and uphold audit quality and public trust. The *third branch* describes business pressures and firm culture, such as *fee targets*, *deadlines*, and efforts to maintain client relationships, which can encourage the normalization of small compromises on the principle of independence. The *fourth branch* highlights the distinctive values of Gen Z, which prioritize autonomy, meaningful work, *work-life balance*, and value alignment with the organization. Therefore, they are more likely to choose to leave or change audit firms when they feel their independence and personal values are no longer aligned. The *fifth branch* emphasizes the roles of technology and mentoring: automation of audit procedures demands the ability to critically examine tool output, while senior guidance, partner role models, and case-based ethics training strengthen junior auditors' independence in daily audit practice.

Conclusions and Implications of the Research

Conclusion

Based on the results of phenomenological research on Generation Z junior auditors in several KAPs in East Java, several main conclusions can be drawn as follows:

1. The meaning of independence for Gen Z junior auditors (RQ1)
    a. Gen Z junior auditors define independence not only as formal adherence to standards and codes of ethics, but as part of their moral identity and self-integrity, which serves as an "inner brake" in dealing with the pressures of everyday work.
    b. Independence is understood as the ability to maintain psychological and professional distance from client interests and internal firm pressures, as well as the requirement that audit work remain meaningful and in line with their personal values.

2. Factors that shape the construction of the meaning of independence (RQ2)
    a. The construction of the meaning of independence is shaped by a combination of Gen Z's personal values (autonomy, integrity, search for work meaning), the socialization process in KAP (senior discourse, ethical jargon, partner role models), and concrete experiences with dilemmas in the field.
    b. Structural factors such as the KAP's commercial culture, quality control systems, ethics policies, and the use of audit technology also shape how junior auditors interpret the boundaries of independence and internalize professional standards.

3. Responses and negotiations of conflicts between personal aspirations and structural demands (RQ3)
    a. Gen Z junior auditors respond to conflicts between personal aspirations (work–*life balance*, work meaning, value consistency) and structural demands (fee *targets*, client satisfaction, organizational hierarchy) through various coping strategies, such as adjusting the wording of findings, assertive but careful communication to seniors, and personal reflection on audit decisions.
    b. When value tensions are perceived as excessive and recurring, some Gen Z auditors view switching public accounting firms or even leaving the profession as an extreme way to maintain the

consistency of independence values, in line with the generation's relatively easy "exit" from organizations deemed inconsistent with their personal values.

4. *Lived experience* and its implications for ethics, policy, and coaching (RQ4)
   a. The lived experiences of Gen Z junior auditors demonstrate that independence is a situated practice, negotiated in the grey area between formal regulations and the realities of audit projects, so that strengthening independence cannot rely solely on structural rules without a reflective learning ecosystem.
   b. *Lived experience* indicates the need for more dialogic, generationally sensitive, and case-based ethical and coaching policy design, so that the message about independence does not stop at the slogan level, but is internalized in the daily decisions of junior auditors.

Overall, this study concludes that for Generation Z junior auditors in East Java Public Accounting Firms, independence is a multi-layered social–generational construct: it exists as a moral identity, professional protection, and an arena for negotiation between personal values, firm culture, and technological disruption.

Research Implications

This study adds to the theoretical understanding of auditor independence by emphasizing that this concept is not only structural or individual, but also influenced by the experiences of younger generations, especially Gen Z auditors. The interpretive phenomenological approach opens a new perspective on the need to understand independence in the context of the culture of Public Accounting Firms (KAP), the use of technology, and the values of different generations. These findings encourage the development of more contextual qualitative research on independence practices in the audit profession.

In practice, the research findings guide public accounting firms (KAPs) to develop more interactive ethics and independence training through real-life case discussions, mentoring, and collaborative reflection. KAP leaders and partners are expected to be role models in maintaining independence, for example, by resisting client pressure that violates professional integrity. Furthermore, performance appraisal systems should emphasize independence and the ability to navigate ethical dilemmas as part of professional assessments, thereby reinforcing these values among junior auditors.

In a policy context, regulators and professional associations can utilize the findings of this research to design ethical guidelines that are more sensitive to the characteristics of the younger generation. Continuing education and certification programs are recommended to incorporate topics on the social construction of independence, generational value differences, and ethical challenges in the digital age. Thus, ethics policies should not only emphasize prohibitions but also develop auditors' reflective skills in navigating professional dilemmas.

For further research, this study opens the opportunity to expand the context to accounting firms in various regions or countries to analyze the influence of culture and regulations on the meaning of generational independence. Comparative research across generations can also reveal different patterns of independence values and practices across age groups. Furthermore, developing a quantitative instrument grounded in these phenomenological findings could strengthen understanding of the relationships among the meaning of independence among younger generations, ethical behavior, and audit quality across various professional environments.

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The author is well aware that this scientific work has many limitations, so positive suggestions and criticism from various parties are highly anticipated for future improvements.

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