

FREELANCER AUDITOR PRACTICES FROM A LEGAL PERSPECTIVE: RISK AND COMPLIANCE ANALYSIS IN THE INDONESIAN REGULATORY FRAMEWORK

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Abstract. The audit profession plays a vital role in ensuring transparency, accountability, and reliability of financial information. Globally, the emergence of freelance auditors reflects market demand for flexible and cost-efficient audit services. However, in Indonesia, audit services are strictly regulated and legally limited to licensed public accountants and public accounting firms, creating tension between regulatory requirements and market needs. This study aims to analyze the legal framework governing audit practices in Indonesia, examine the implementation challenges related to freelance auditor practices, and formulate regulatory strengthening mechanisms to ensure legal certainty and professional accountability. The study employs a normative juridical research method, using qualitative descriptive analysis of primary legal materials, including Law Number 5 of 2011, Government Regulation Number 20 of 2015, and Financial Services Authority Regulation Number 9 of 2023, supported by secondary literature and comparative studies. The findings indicate that freelance auditor practices have no legal basis in Indonesia and arise primarily due to the limited capacity of licensed public accountants relative to market demand. This situation poses risks to legality, audit quality, and accountability. Freelance auditing is an unrecognized legal practice arising from market demand that must be addressed through stronger regulation and professional capacity.

Keywords: Freelance Auditor; Legal framework; Public Accountant; Public Accounting Firm.

1. Introduction

The audit profession plays a crucial role in maintaining the transparency, accountability, and reliability of financial information (Sumarto et al., 2024). Globally, the phenomenon of freelance auditors has emerged, namely individual accountants or auditors who independently provide audit, assurance, forensic accounting, or related services without full affiliation with a public accounting firm (van Brenk et al., 2022). They can operate

as sole practitioners, independent contractors, or freelance audit consultants. This phenomenon is growing rapidly in many countries as demand for more flexible, affordable, and customizable professional services increases (Baudot et al, 2023; Saleh & Riswadi, 2025). However, in Indonesia, this practice is essentially prohibited by regulation. Audits of the financial statements of public entities, issuers, and the financial services sector are subject to strict regulations requiring licensing, registration, and compliance with professional standards. Thus, the position of freelance auditors is ambivalent: on the one hand, opportunities exist, but on the other, significant legal limitations.

Indonesia has a relatively limited public accounting professional ecosystem compared to the number of businesses requiring audit services. Data from the Indonesian Institute of Certified Public Accountants (*Institut Akuntan Publik Indonesia/IAPI*) in 2025 showed that there were approximately 1,646 registered public accountants and 687 registered Public Accounting Firms (*Kantor Akuntan Publik/KAP*). This figure is quite small compared to the more than 25,000 public companies and financial services sector entities supervised by the Financial Services Authority (*Otoritas Jasa Keuangan/OJK*). This supply gap has fueled increased demand for more flexible audit service models, including the use of freelancers.

However, Indonesian regulations do not necessarily permit individuals to perform audit functions independently. Law Number 5 of 2011 concerning Public Accountants explicitly states that audits and assurance services may only be performed by public accountants licensed by the Minister of Finance (Article 6). Furthermore, Government Regulation Number 20 of 2015 concerning Public Accounting Practices stipulates technical requirements, including a minimum of 1,000 hours of audit experience in the last five years, membership in a professional association, and mandatory continuing education (Articles 5 and 7). For financial services entities, POJK 9/2023 even mandates the use of Public Accountants and public accounting firms officially registered with the financial services authority (Niemi, 2004).

Although freelance audits may legally be carried out by individuals (Article 3 of Law Number 5/2011; Article 3 of Government Regulation Number 20/2015), not every individual is permitted to do so. Such practices are only lawful if the auditor holds a Public Accountant license or works under a contract with a registered public accounting firm. Problems arise because many accounting practitioners offer audit and assurance services without fulfilling the legal requirements to act as public accountants. Some operate as independent consultants, and others even present themselves as auditors without proper licensing. This situation creates significant concerns regarding the independence, quality, and legality of the resulting audit reports (Permana et al., 2023).

Indonesia's regulatory framework for public accounting is relatively stringent, yet several implementation challenges remain (Rhogust, 2023). The limited number of licensed Public Accountants (*Akuntan Publik/AP*) and public accounting firms has pushed some companies especially Small and Medium-Sized Enterprises (SMEs) to rely on unlicensed freelance auditors. This situation is compounded by regulatory oversight that is often less effective, particularly with respect to non-audit services such as forensic audits, limited reviews, and due diligence, thereby creating a regulatory gray zone in which freelancers can operate. The use of unlicensed freelance auditors also increases legal and litigation risks for both clients and auditors because compliance with statutory and

professional standards cannot be fully assured. This creates a tension between market needs and legal certainty. In essence, there is a clear mismatch between the demand for flexible audit services and a legal framework that tightly regulates the practice of public accountancy.

Existing academic literature in Indonesia predominantly examines the role of public accounting firms in promoting corporate governance and financial sector stability, as well as regulatory mechanisms for external auditors of listed companies (Cardenas & Ramel, 2024). Research focusing on the legal status, functions, and challenges of freelance auditors remains scarce (Anisah & Damayanti, 2024). However, this phenomenon is evident in practice and is likely to expand in line with the rise of the gig economy and increasing demand for professional flexibility.

Internationally, freelance or sole-practitioner auditors are well-established and constitute a notable segment of the profession. An IFAC survey 2018, found that sole practitioners represent a substantial share of small practices worldwide, accounting for roughly 30% of global respondents and, in some regions, as much as 50–75% (Willie & Yong, 2021). In the United States, sole proprietors and small firms continue to play an important role in the professional ecosystem (Wood, 1974). In Singapore, an ACRA workforce study identified the contribution of small firms and sole practitioners in supporting SME needs, along with the challenges posed by digitalization and regulatory compliance (Accounting and Corporate Regulatory Authority, 2022). These international comparisons illustrate that, although freelance auditors offer flexibility and broader service coverage for SMEs, similar concerns recur across jurisdictions: quality assurance, regulatory adherence, conflict-of-interest risks, and access to ongoing professional development. This further underscore the importance of studying the freelance auditing landscape in Indonesia (Wood, 1974; Stewart, 2017).

Accordingly, it is essential to undertake a focused study on how Indonesian law regulates freelance auditors, how these practitioners operate in the field, and what reforms or strengthening mechanisms are needed to harmonize market demands with the principles of quality, professionalism, and accountability.

The research problem formulation in this study focuses on three main aspects. First, how the legal and regulatory framework in Indonesia relates to freelance auditor practices, given the strict rules in Law Number 5 of 2011 and Government Regulation Number 20 of 2015, which emphasize official licensing and specific organizational forms. Second, how these regulations are implemented in practice, including the challenges faced by the auditing profession, both in terms of legal compliance and increasingly flexible market needs. Third, how to formulate mechanisms to strengthen regulations and governance to eliminate freelance auditor practices, ensuring that audits comply with professional standards without neglecting the development of the audit services industry. Therefore, this study aims to analyze the applicable legal framework, identify opportunities and obstacles to freelance auditor practices, and provide recommendations for strengthening regulations to eliminate such practices, meaning that all audit services must go through an authorized Public Accountants/Public Accounting Firms (Financial Auditing Firm) so that freelance auditors no longer exist.

2. Research Methods

This study uses a normative juridical research method to examine the legal aspects of freelance auditor practices in Indonesia. This normative approach emphasizes the analysis of relevant laws and regulations, legal doctrine, and academic literature to understand the legal framework governing freelance auditor practices and identify gaps between regulations and implementation in the field. The research approach is carried out through library research, including analysis of primary legal materials such as Law Number 5 of 2011 concerning Public Accountants, Government Regulation Number 20 of 2015 concerning Public Accountant Practices, and Financial Services Authority Regulations (*Peraturan Otoritas Jasa Keuangan/POJK*) Number 9 of 2023 concerning the use of Public Accountant services in the financial services sector (Otoritas Jasa Keuangan, 2023). In addition, secondary legal materials are used in the form of scientific journals, professional policy documents, and literature related to freelance practices in a global context to provide a comparative perspective. In the data analysis stage, this study is qualitative and descriptive, by examining regulatory texts, legal documents, and the results of previous studies to describe the conditions of freelance auditor practices in Indonesia. The analysis is conducted systematically to identify applicable regulations, legal limitations, implementation challenges, and opportunities for regulatory strengthening.

3. Results and Discussion

3.1. Legal and Regulatory Framework for Audit Services in Indonesia

The practice of audit services in Indonesia is governed by a series of strict regulations to ensure quality, independence, and accountability in the provision of audit services. The main regulations that form the legal basis for this practice are Law Number 5 of 2011 concerning Public Accountants (Undang-Undang 5/2011), Government Regulation Number 20 of 2015 concerning Public Accounting Practices (Peraturan Pemerintah 20/2015), and Financial Services Authority Regulation Number 9 of 2023 concerning the Use of Public Accountant Services and Public Accounting Firms in Financial Services Activities (POJK 9/2023). Law 5/2011 stipulates that only individuals licensed by the Minister of Finance are authorized to provide audit services. Article 6 paragraph (1) emphasizes that permits are granted to individuals who meet the requirements for education, experience, and membership in a recognized professional association. Article 5 paragraph (2) states that permits are valid for five years and can be extended according to provisions. Meanwhile, Article 4 paragraph (1) explains that Public Accountants are authorized to provide audit, review, and other assurance services for historical financial information.

Government regulations 20/2015 complements the provisions of the Law by regulating technical and administrative requirements. Article 3 requires prospective Public Accountants to take a professional exam and meet certain qualifications. Article 5 paragraph (1) emphasizes the obligation to obtain official permission from the Minister of Finance before providing audit services. Article 10 paragraph (1) regulates the obligation to maintain independence and objectivity, while Article 44 paragraph (2) requires continuing education to improve professional competence (Hanifah et al., 2024).

Financial Services Authority Regulations (*Peraturan Otoritas Jasa Keuangan/POJK*) 9/2023 places greater emphasis on the use of Public Accountants and Public Accounting Firms registered and actively registered with the financial services authority, particularly for entities in the financial services sector (Dennis & Ovaska, 2024). Article 21 paragraph (1) regulates the obligation to maintain the confidentiality of data and information and to undergo financial services authority audits for work compliance and the implementation of quality control. Article 4 paragraph (1) emphasizes that banking, capital market, and non-bank financial industry entities are required to use the services of a registered Public Accountant or Public Accounting Firm (*Kantor Akuntan Publik/KAP*) that possesses competencies commensurate with the complexity of their business (Stenger Jr, 1975; Fikri, 2018).

Under these regulations, the practice of audit services is limited to individuals who meet official licensing requirements and membership in a professional association, or work under a registered Public Accounting Firm. This limits the scope for individuals practicing independently without meeting legal requirements, as it increases risks to legality, independence, and the quality of audit reports. Although Law 5/2011 and Government Regulation 20/2015 allow for individual practice, the stringent requirements make it difficult for many aspiring freelance auditors to qualify. Meanwhile, financial services authority regulation 9/2023 further restricts the scope for freelance practice with registration and supervision requirements by the financial services authority.

This situation creates an imbalance between the market demand for flexible audit services and the availability of audit services that comply with legal and professional standards. For example, Article 21 paragraph (1) of POJK 9/2023 emphasizes the need for data protection, which poses a challenge for audit services without adequate infrastructure. Furthermore, Article 4 paragraph (1) emphasizes the obligation for financial services entities to use registered public accountants or public accounting firms, making it difficult for freelance practice to meet legal requirements. Therefore, current regulations do not permit freelance auditors.

3.2. Regulation Implementation and Practical Challenges for Freelance Auditors

The Indonesian legal framework explicitly stipulates that audits can only be conducted by licensed Public Accountants (*Akuntan Publik/AP*) and through a Public Accounting Firm (*Kantor Akuntan Publik/KAP*). However, the implementation of this regulation in practice faces various challenges. The gap between market demand and the capacity of registered auditors has given rise to the phenomenon of "freelance auditors" operating outside the law.

One major problem is the limited number of licensed APs and KAPs compared to the number of entities requiring audit services. According to data from the Indonesian Institute of Certified Public Accountants (IAPI, 2025), there are only approximately 1,646 active and registered APs and 687 KAPs, while the number of public companies, financial institutions, and financial services sector entities required to be audited exceeds 25,000. This gap creates a gap in audit services, often filled by individual auditors working freelance without formal permits. The entities most affected are Small and Medium Enterprises (SMEs) or unlisted companies that require audits but face cost constraints when using large public accounting firms. In such situations, freelancing becomes an

alternative, albeit legally invalid (Nirwana & Permana, 2025; Ratnadewati & Izzalqurny, 2025).

This phenomenon has two serious consequences. First, from a legal perspective, reports prepared by freelance auditors are less valid because they are not recognized by the Ministry of Finance or the financial services authority. Entities relying on these reports risk facing compliance issues, especially if the reports are used for regulatory, banking, or investment purposes. Second, in terms of quality, the services provided do not comply with applicable professional standards and quality control. There is no guarantee of independence, objectivity, or compliance with the Public Accountant Professional Standards (*Standar Profesional Akuntan Publik/SPAP*). In other words, freelance audit reports have the potential to mislead users of financial statements (Ikatan Akuntan Publik Indonesia, 2025).

Challenges also arise for auditors who already hold official licenses. The regulations require high professional standards, such as a minimum of 1,000 hours of audit experience within five years and mandatory continuing professional education, as stipulated in Government Regulation Number 20/2015. While these requirements are designed to maintain quality, they often become obstacles for young auditors or new professionals seeking to build a career. Many ultimately choose to work under contract with public accounting firms as external or part-time employees, which limits their independence and prevents them from being considered "freelancers" in the true sense.

Furthermore, regulatory implementation faces oversight challenges. While the Ministry of Finance, the Financial Services Authority (*Otoritas Jasa Keuangan/OJK*), and the Indonesian Institute of Accountants (*Institut Akuntan Publik Indonesia/IAPI*) have the authority to oversee formal audit practices, oversight of informal practices outside public accounting firms remains weak (Parikesit & Herman, 2025). Other services, such as limited reviews, compilation services, forensic audits, or due diligence, are often performed by individuals without official licenses. While these services are not always categorized as full financial statement audits, they still pose a risk of misuse of the term "audit" and confusion among clients. Weak oversight in this gray area makes the phenomenon of freelance auditors even more difficult to eradicate.

In terms of legal risks, illegal auditors caught conducting audits can be subject to administrative and even criminal sanctions, as stipulated in Law Number 5 of 2011 (Fikri, 2015). However, in practice, many cases go unreported or are not legally processed due to limited reporting mechanisms and low client legal awareness. Furthermore, clients who use freelance auditors also face risks, such as their financial statements not being recognized by regulators or potential investors, ultimately harming their business position.

Limited infrastructure and technology also pose additional obstacles. Financial Services Authority Regulation Number 9/2023 mandates quality control, data protection, and a technology-based audit system to ensure information integrity. Freelance auditors struggle to meet these obligations, both in terms of cost and expertise. Only Public Accounting Firms (*Kantor Akuntan Publik/KAP*) with adequate quality management systems can meet these demands. This further strengthens the argument that audits can only be conducted within a legally regulated institutional framework (Wijayanto & Setyawati, 2014).

Nevertheless, professional adaptation efforts are underway. Some auditors are attempting to build informal networks with fellow professionals, utilize cloud-based audit technology, or collaborate with KAPs and senior auditors. In this way, they are attempting to meet market demands for flexibility without blatantly violating regulations. Such collaboration models allow for flexibility in the use of experts while remaining within the legal framework, as formal audit services are still provided under the name of a legitimate KAP (Suci et al., 2024; Niu, 2022; Norouzi & Siami, 2025). However, the number of public accounting firms remains limited and inadequate to address the gap between the demand and supply of audit services. Thus, the “freelance auditor” phenomenon in Indonesia can be understood as a market response to the imbalance between the capacity of authorized auditors and the increasing need for audits. Strict regulations maintain quality and accountability, but on the other hand, they are insufficient to provide an adequate number of auditors to cover all entities, especially MSMEs. Therefore, long-term solutions are needed, either through increasing the number of licensed auditors, strengthening the capacity of small and medium-sized public accounting firms, or educating businesses to be more aware of the risks of using illegal auditors. Evaluating regulations to provide some flexibility, without sacrificing the principles of quality and independence, is also an important consideration to ensure audit practices remain relevant to market dynamics.

3.3. Freelance Practice Strengthens Legal Certainty Mechanisms and Professional Accountability

Auditing in Indonesia can only be performed by licensed public accountants and through licensed Public Accounting Firms (*Kantor Akuntan Publik/KAP*) (Wijayanto & Setyawati, 2014). There is no legal basis recognizing freelance auditors as independent entities capable of signing audit reports. However, this phenomenon is more a consequence of the limited capacity of licensed auditors to meet broad market demand. Therefore, the focus of the solution is not to legalize freelance auditors, but rather to strengthen legal mechanisms, institutions, and professional capacity to close this gap without compromising the need for flexible audit services.

One important mechanism is to strengthen the capacity of small and medium-sized public accounting firms. The majority of businesses in Indonesia are MSMEs, which require audit services at affordable costs and with simpler procedures. Large Public Accounting Firms are often unable to reach this segment due to limited economies of scale. By expanding the role of small Public Accounting Firms through incentives, technological support, and guidance from professional associations such as the Indonesian Institute of Accountants (*Institut Akuntan Publik Indonesia/IAPI*), market needs can be met within the legal framework. Partnerships between public accounting firms or between licensed public accounting firms and independent consultants can also be a solution. Consultants can still play a role in providing technical support or non-assurance services, while audit assurance services remain contracted to licensed public accounting firms through the public accounting firm. This maintains flexibility while maintaining legality.

In addition to strengthening the capacity of audit service providers, regulatory oversight is also necessary (Judijanto et al., 2023). Currently, the Ministry of Finance, the Financial Services Authority (*Otoritas Jasa Keuangan/OJK*), and the Indonesian institute of accountants have the authority to oversee the practices of public accountants, but the limited number of auditors makes oversight ineffective, particularly regarding illegal

practices. Optimizing the role of Indonesian institute of accountants can be achieved through the development of a technology-based registration system, regular quality control, and the provision of a transparent public database of licensed KAPs (KAPs). The OJK can also expand the scope of compliance audits for the use of audit services in the financial services sector. By combining regulatory and technology-based oversight mechanisms, illegal audit practices can be more effectively suppressed (Wildan et al., 2024). Strengthening legal literacy and market awareness is also key. Many businesses use freelance auditors due to a lack of understanding of legal risks and quality. Public awareness of the importance of using licensed public accountants needs to be increased, both through educational programs organized by regulators, professional associations, and educational institutions. For example, the financial services authority can require banks and financing institutions to require audit reports from licensed PPAs as part of credit requirements. This will encourage businesses that previously used unlicensed auditors to switch to legitimate channels.

Furthermore, legal protection mechanisms for licensed public accountants also need to be strengthened. Unfair competition from freelance auditors has caused some licensed public accountants to lose potential clients, particularly small businesses (Baki, 2021; Scicluna, 2022). With more consistent enforcement of the law against illegal practices, the competitive landscape will be more balanced. Regulations can also be strengthened by providing legal alternatives, such as expanding the role of non-assurance services (e.g., management, accounting, or tax consulting) that can be performed by independent consultants without violating audit service standards. This not only maintains professional standards but also provides space for experts to continue contributing to the audit ecosystem. Technological transformation is also a strategic element in strengthening regulatory mechanisms. Technology-based audit models, including the use of cloud-based audit tools, data analytics, and artificial intelligence, can help speed up the audit process, improve efficiency, and expand the scope of services without having to drastically increase the number of public accountants. If regulators, together with the Indonesian institute of accountants, can provide a standardized digital-based audit platform, even small public accountants can compete and serve a broader client base. This technological innovation also narrows the scope of illegal outsourcing practices, as businesses will prefer to use efficient and reliable legal audit services (Anand et al., 2024).

International cooperation is also necessary to adapt to global dynamics. Many countries have developed regulations that balance maintaining professional standards with providing flexibility (van Brenk et al., 2022). For example, in some jurisdictions, auditing practices are conducted through limited external channels. It is important to reiterate that there is no claim that freelance auditors are recognized by Indonesian law. All proposed strengthening mechanisms remain within the framework that stipulates that only licensed auditors and public accounting firms are legally authorized to provide audit assurance services. Freelance auditors in the field are merely a phenomenon resulting from capacity constraints, not a legal practice that can be legalized. Therefore, the strategy for strengthening regulations is not to create space for legalization, but rather to close loopholes for illegal practices while expanding access to legal audit services that meet market needs.

Therefore, a combination of several strategic steps can be a solution to strengthen legal certainty and professional accountability. First, strengthen the capacity of small and

medium-sized public accounting firms through incentives, coaching, and technological support. Second, tighten oversight through technology-based mechanisms and data transparency. Third, improve legal literacy among business entities to recognize the risks of using unlicensed auditors. Fourth, encourage the transformation of audit technology to accelerate services and maintain quality. Fifth, consistently enforce the law against illegal freelance practices to maintain healthy competition and protect the public accounting profession (Akbar & Kuntadi, 2024).

This comprehensive strategy is expected to address the dilemma between the need for market flexibility and legal certainty. Audit practices remain under regulatory control, professionalism is maintained, and market needs, particularly for MSMEs, are met. Ultimately, strengthening legal and professional mechanisms not only protects the public interest but also ensures the sustainability of the public accounting profession amidst the ever-changing dynamics of the audit industry.

4. Conclusion

The results of this study indicate that the practice of freelance auditors, defined as individuals working independently without official permission, has no legal basis in Indonesia. Existing regulations, such as Law Number 5 of 2011 concerning Public Accountants, Government Regulation Number 20 of 2015 concerning Public Accounting Practices, and POJK Number 9/2023, explicitly stipulate that audit services, particularly financial statement assurance services, may only be performed by licensed Public Accountants practicing through a public accounting firm. Therefore, only public accountants/public accounting firm that meet applicable licensing, registration, and professional standards are legally recognized.

The phenomenon of “freelance auditors” in the field essentially emerged in response to the limited capacity of licensed public accountants/public accounting firm compared to the high demand for audit services, particularly from MSMEs and non-listed entities. However, this phenomenon cannot be equated with legal recognition. This practice merely reflects a market gap resulting from an imbalance in supply and demand, not a legal practice that can be legalized. Audit reports issued by unlicensed auditors lack legal force and potentially pose legal and quality risks to clients.

Therefore, strengthening regulatory and supervisory mechanisms is increasingly urgent to minimize the dilemma between the need for market flexibility and legal certainty. Possible strategies include strengthening the capacity of small and medium-sized public accounting firms through incentives and technology, increasing legal literacy among business entities to encourage them to use only licensed public accounting firms, and consistently enforcing laws against illegal practices. Furthermore, transforming audit technology can help expand the reach of services and close loopholes exploited by unlicensed auditors. These steps can ensure legal certainty and professional accountability, while still meeting market needs within a legitimate regulatory framework.

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