

Accounting Students' Perception of The Importance of Ethics in Audit Practice

Dhea Kenswary¹, Rapina Rapina²

¹ Bachelor of Accounting Program, Universitas Kristen Maranatha

² Master of Accounting Program, Universitas Kristen Maranatha

¹ Corresponding Author: dheakenswary@gmail.com

ABSTRACT

Audit practice requires high professional standards to ensure financial transparency and accuracy. Professional ethics play an important role in maintaining the quality and credibility of the audit process. This study examines accounting students' perceptions of ethics in audit practice, which has rarely been explored in previous research. The quantitative method was used with Partial Least Squares-Structural Equation Modeling (PLS-SEM) technique through SmartPLS. Data was collected from 139 students who had taken the audit course. The findings reveal that integrity, confidentiality, and professional behavior significantly influence audit practice, but objectivity and professional competence do not show a statistically significant influence on audit practices. This study highlights the importance of ethics education in shaping competent and ethical auditors. The results provide insights for improving ethics curricula in accounting education and supporting future audit practice regulations.

Keywords: Accounting Students, Audit Practice, Auditor Independence, Ethics.

INTRODUCTION

Corruption is one of the major financial problems in Indonesia. Where Indonesia is still one of the most corrupt countries in the world (1). In corruption cases, it is certain that many parties take part, and the existence of third parties should be a concern such as auditors. Auditors, who are expected to act as independent assessors of company performance, often face dilemmas in maintaining their independence, especially when conflicts of interest have existed since the start of the profession (2). Auditors' social ties with clients pose a conflict of interest and threaten independence (3). Research indicates that client pressure can interfere with auditor independence and can cause auditors to issue opinions that depend on client wishes (4).

This phenomena can be seen in the case of Ministry of Agriculture (Kementan), when the Audit Board of Indonesia as a government

auditor is suspected of committing ethical violations by providing an unqualified opinion, which is favourable to the client, even though indications of fraud have been found in the management of funds and asset purchases by Kementan (5). Unethical auditing lowers public trust, which is directly correlated with the quality of reporting (6). In maintaining public trust, an independent attitude, integrity, and working using professional ethics in audit practice is very important (7). The need for continuous habits from the start so that auditors are accustomed to using integrity and ethics, so that every practice carried out is independent and the opinions conveyed are not biased (8).

This phenomena encourages researchers to take this research topic because auditor ethics is very vulnerable to external pressure. If ethics are not owned by the auditor, audit practices can easily be exposed to fraud. This

is in line with the theory of ethical decision making which emphasizes that ethical decisions in the profession, including auditing, are influenced by moral reasoning, awareness of ethical issues, moral motivation, and individual character (9). Auditors often face complex ethical dilemmas, where they must balance professional responsibilities with pressure from clients and economic factors (10). Without strong ethical awareness, auditors have the potential to ignore independence and damage the integrity of financial statements.

In the implementation, the auditor is in charge of making sure the entire audit process is carried out in line using professional standards. Complying with ethical standards is critical to maintaining audit integrity and compliance, which in turn will foster public trust in financial reporting (11). Professionalism and ethical behavior can prevent auditors from making mistakes and fraud in audit work (12).

Ethics are moral values regulating the professional behavior of auditors in performing their job (13). According to the Ethics Committee the accountant's code of ethics has been organized into five factors, integrity, objectivity, professional competence, confidentiality, and professional behavior (14). Accountants with high integrity have lower chances of engaging in fraudulent activities and more probable to report accurate financial information (15). Furthermore, auditor objectivity has a correlation with audit effectiveness and stakeholder trust (16). When

auditors are objective, they create an unbiased report, so that in the end the auditor provides an accurate opinion. Auditors with higher levels of professional competence also perform more thorough and accurate audits (17). In addition, compliance with the principles of confidentiality and trust will improve auditor performance and accounting process (18). When accountants uphold confidentiality, they protect clients, so clients will trust to provide their information, and in the end the audit information will be more accurate.

The final ethical factor professional behavior among accountants also used to achieve the audit quality and reduce errors or violations (19). Research shows that ethical behavior and auditor professionalism have significantly influenced the audit quality (20).

Without a strong application of ethics, audit practices can be easily influenced by external pressures that have the potential to affect audit opinions and quality (8). However, there are several previous studies that say that not all ethical factors have a significant effect on audit (21). Other studies have found that ethics has no significant effect on audits, so other variables such as scepticism are needed to increase the effect of ethics on audits (22).

Although there are various guidelines to regulate ethical practices in auditing, these phenomena still show challenges in the implementation of ethical principles in reality. Thus, understanding and applying ethics is

important to maintain public trust in the auditor profession.

There have been many studies related to ethics on audit quality (19), but research linking ethics with audit practice is still limited. Therefore, for renewal this study uses a self-administered questionnaire developed based on established theoretical frameworks and aims to analyse the importance of ethics to audit practice variables by exploring the perceptions of accounting students (23).

Accounting students must develop a deep understanding of the role of ethics in maintaining audit to ensure the creation of quality graduates. Understanding the code of ethics for accountants is highly essential to develop ethical behavior in accounting students, who are future accountants (24).

The findings make a valuable contribution for universities to enhance ethics education in the accounting curriculum. Strengthening ethics education can help create graduates to have a strong understanding of the ethical components of auditing practice. In addition, this research can support policy makers in formulating stricter regulations to enforce ethical standards in the auditing profession and is expected to benefit individual auditors and PIF's by enabling them to assess and strengthen ethical practices in their audit

processes, which in turn can minimize the occurrence of fraud.

METHODS

This study employs using a quantitative method to examine the students of accounting perceptions of the importance of professional ethics in audit practices. The selection of student objects in Bandung City as the research location is based on the city's distinctive economic and industrial characteristics, which allow this study to identify specific factors that may not have been revealed in research in other areas. With approximately 30 to 40 KAPs operating in Bandung by 2024, the city is becoming one of the centers of auditing and accounting practice outside Jakarta (25). This of course increases the interest of students to become auditors due to the high need for audit services amid rapid business development in the region.

The purposive sampling technique is used by targeting the population of students majoring in accounting from the 2021-2024 batch who have taken audit courses as a basis for knowledge of audit practice. G*Power Size explains that the minimum sample with 5 independent variables with R^2 0.50 is 45 samples (26). So the number 139 has been considered large enough to ensure the reliability of the results.

Exhibit 1.7 Sample Size Recommendation a in PLS-SEM for a Statistical Power of 80%												
Maximum Number of Arrows Pointing at a Construct	Significance Level											
	1%				5%				10%			
	Minimum R ²				Minimum R ²				Minimum R ²			
	0.10	0.25	0.50	0.75	0.10	0.25	0.50	0.75	0.10	0.25	0.50	0.75
2	158	75	47	38	110	52	33	26	88	41	26	21
3	176	84	53	42	124	59	38	30	100	48	30	25
4	191	91	58	46	137	65	42	33	111	53	34	27
5	205	98	62	50	147	70	45	36	120	58	37	30
6	217	103	66	53	157	75	48	39	128	62	40	32
7	228	109	69	56	166	80	51	41	136	66	42	35
8	238	114	73	59	174	84	54	44	143	69	45	37
9	247	119	76	62	181	88	57	46	150	73	47	39
10	256	123	79	64	189	91	59	48	156	76	49	41

Source: Cohen, J. A power primer. *Psychological Bulletin*, 112, 155-159.

Figure 1: G*Power Size

Source: Cohen Jacob, 2013

Data collection was in the form of an online G-Form survey distributed face-to-face and distributed through social media platforms. The questionnaire instrument was developed independently by referring to the reduction of variable theory into dimensions and indicators, so that each statement item developed reflects the meaning of the variable under study and has novelty compared to previous research. In-depth interviews were also conducted with randomly selected students and auditors. These interviews were not used as the main data source, but rather as an effort to validate and corroborate the findings obtained from the questionnaire results, so that the interpretation of the data becomes more accurate and reliable.

To measure responses, this study uses a Likert scale starting from 1 to 5, where 1 represents “Strongly Disagree”, 2 represents “Disagree”,

3 represents ‘Neutral’, 4 represents ‘Agree’, and 5 represents “Strongly Agree” (27). The total number of items in the questionnaire is 17, with scores ranging from a minimum of 17 to a maximum of 85.

This research uses the bootstrapping method of Smart-PLS software for hypothesis testing. The use of Smart-PLS was chosen because it is suitable for analyzing the relationship between latent variables and is suitable for use in quantitative research involving structural models. The analysis was conducted to see how students perceive the importance of professional ethics in the audit decision-making process. In this process, the model is tested using path coefficient and overall model feasibility. Before that, the validity and reliability is tested, using the AVE value test, composite reliability, and discriminant validity.

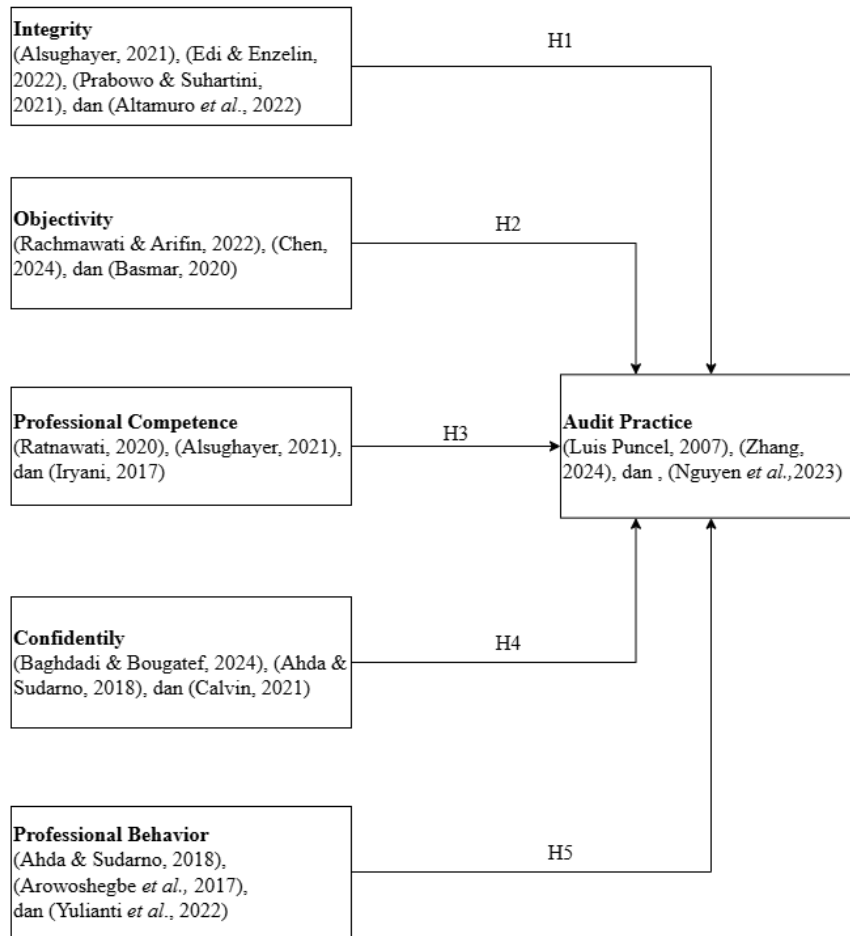


Figure 2: Research Model

RESULTS AND DISCUSSION

This study involved 141 respondents, there were two data excluded, because one respondent filled out the survey twice, and the other had the outlier pattern (no valid). Table

1 presents information from 139 respondents with the majority being students of class 2023 (36,9%) with 91 (66%) female gender. The sample is students majoring in accounting who have received Audit courses at university in Bandung.

Table 1: Characteristics of Respondents

<i>Characteristics</i>	<i>Category</i>	<i>Quantity</i>	<i>Percentage</i>
Gender	Laki-laki	48	34%
	Perempuan	91	66%
Year	2021	45	33,3%
	2022	22	15,6%
	2023	52	36,9%
	2024	20	14,2%

Source: Processed Data, 2025

Table 2 results in the loading value of each component representing the variable, because

a loading value of 0.50 to 0.60 is considered sufficient (28). Cronbach's alpha with the

value of each variable is all above 0.06 which is the minimum score that has been accepted to ensure reliability (29). The AVE magnitude of each variable is (> 0.5), this explains that

each component is latently correlated (29). This value shows that one latent variable can explain more than half of the variance.

Table 2: Convergent Reliability and Validity

Factor	Item	Loading	Rho_A	CA	CR	AVE
Integrity	I 1	0.929	0.850	0.849	0.930	0.869
	I 2	0.935				
Objectivity	O 1	0.899	0.751	0.751	0.889	0.800
	O 2	0.890				
Professional Competence	PC 1	0.912	0.793	0.793	0.906	0.828
	PC 2	0.909				
Confidentiality	C 1	0.912	0.784	0.782	0.902	0.821
	C 2	0.901				
Professional Behavior	PB 1	0.877	0.724	0.723	0.878	0.783
	PB 2	0.892				
Audit Practice	AP 1	0.833	0.911	0.903	0.924	0.635
	AP 2	0.835				
	AP 3	0.800				
	AP 4	0.667				
	AP 5	0.846				
	AP 6	0.806				
	AP 7	0.777				

Note: CA: Cronbach's Alpha; CR: Composite Reliability; AVE: Average Variance Extracted

Source: Processed Data, 2025

Table 3 shows that the discriminant validity in this study has been tested because the correlation between factors is lower than the square root of AVE (30). In addition, the model fit index indicates that the hypothesis

model proposed fits the existing data. The Standardized Root Mean Square Residual (SRMR) obtained is 0.056, which is regarded a good fit because the SRMR is less than 0.10 (31).

Table 3: Discriminant Validity

Factor	F1	F2	F3	F4	F5	F6
F1. Audit Practice	0.797					
F2. Confidentiality	0.721	0.906				
F3. Integrity	0.716	0.681	0.932			
F4. Objectivity	0.681	0.728	0.792	0.895		
F5. Professional Behavior	0.713	0.777	0.707	0.674	0.885	
F6. Professional Competence	0.632	0.745	0.719	0.705	0.679	0.910

Note: Diagonal: square root of AVE; Lower triangle: factor correlation

Source: Processed Data, 2025

Table 4, the R-square score of 0.635 shows 63.5% of the difference in the effect of audit practice can be explored by five ethical variables, which are integrity, objectivity, professional competence, confidentiality, and

professional behavior. With this result, it can be concluded that the relationship between these variables is very strong (29). This model is good enough to explain how professional ethics affect audit practice.

Table 4: R²

	R Square	R Square Adjusted
Audit Practice	0,635	0.621

Source: Processed Data, 2025

Table 5 illustrates that the P value of the path coefficients confirms that the variables of integrity, confidentiality, and professional behavior significantly influence audit practice. This is consistent with ethical decision-making theory, which explains that people, including auditors, go through several stages whenever they encounter an ethical issue, as they become aware of the issue, assess its good and bad, decide to act ethically, and carry out the action. Auditing uses the code ethics of an accountant to help judge appropriate action. In auditing, the code ethics of an accountant is the primary guide in assessing appropriate action. When faced with ethical dilemmas, auditors use these standards to make professional decisions in maintaining audit quality. In other words, the extent to which ethical values are applied greatly influences auditor behavior in audit practice. Integrity shows a substantial positive effect on audit quality ($0.029 < \alpha 0.05$). This suggests that auditors with high integrity are more likely to produce accurate and reliable audit reports. The findings of this study are in line with previous study, which explains that auditors with strong integrity tend to avoid unethical behavior, thereby increasing the

credibility of financial statements (32). As further support, it was found that integrity plays a key role in helping auditors resist pressure from clients who may seek to manipulate or misstate financial information, thus strengthening the auditor's duty to act independently (33). Auditors who adhere to strong moral principles are more likely to disclose evidence of fraud, even when facing external threats or pressures (34). These findings confirm that integrity not only serves as a theoretical value but also serves as a practical safeguard that enables auditors to maintain high quality audit results.

This theoretical finding is supported by real-life experience conveyed in an interview with an external auditor. Speaker described a case where her audit team found impropriety in revenue recognition at a client in the trading sector. Although management denied the issue and proposed a compromise to soften the disclosure, the audit team maintained their professional stance. Based on materiality and ethical standards, they insisted on full correction and proper disclosure, resulting in an unqualified audit opinion. This incident clearly demonstrates that integrity is not only

a theoretical value, but also a practical necessity in audit performance. The refusal to hide findings or follow management pressure reflects the important role played by integrity in producing credible audit results. In line with

the quantitative findings of this study, this case reinforces the conclusion that integrity plays an important role in influencing audit practice, ensuring auditors act independently during their practice.

Table 5: Results of the hypothesis testing.

Hypotheses	Original Sample	SM	T-Value	P-Value	Results
H1: I → AP	0.293	0.296	2.195	0.029**	Supported
H2: O → AP	0.101	0.083	0.695	0.488	Not Supported
H3: PC → AP	-0.016	-0.007	0.163	0.871	Not Supported
H4: C → AP	0.282	0.288	2.594	0.010**	Supported
H5: PB → AP	0.229	0.227	2.157	0.032**	Supported

**p<0.05; two tailed

SM: Sample Mean; I: Integrity; O: Objectivity; PC: Professional Competence; C: Confidentiality; PB: Professional Behavior.

Source: Processed Data, 2025

The test results show that confidentiality has a significant effect on audit practice in this study ($0.010 < \alpha 0.05$). This finding is in line with reported research that auditor compliance with confidentiality has a positive effect on audit quality (35). Confidentiality, as a component of the principles of APIP behavior, has a positive impact on audit quality (36). The application of the public accountant code of ethics which includes confidentiality significantly improves audit quality (37). When auditors strictly adhere to the principles of confidentiality, they not only protect sensitive client information, but also foster trusting relationships with their clients. This trust can lead to more open communication, allowing auditors to obtain more accurate and complete information needed for their judgment. Therefore, a commitment to confidentiality can improve the overall effectiveness of the audit process as auditors are in a better position to identify potential

problems and provide more reliable audit results.

This was also highlighted in the interviews, as auditors inevitably deal with sensitive financial and strategic data from clients. Confidentiality is not only a rule, but also a form of professional responsibility. In one case, the audit team was asked by a third party to provide insight into the audit client's expansion plans. Although the request came from a partner organization, the team firmly refused, citing ethical constraints and their duty to protect client information. Unauthorized disclosure could undermine client trust and violate professional standards. Such experiences reinforce the results of this study that upholding confidentiality is essential not only to maintain credibility, but also to protect the audit process itself from external influences and ethical violations.

This finding shows that professional behavior also has a significant effect on audit practice

($0.032 < \alpha 0.05$). This is consistent with studies showing auditor ethics and professionalism have a significant effect on audit quality (19) (38). Factors such as independence, professional skepticism, and adherence to professional ethics are significantly correlated with audit quality (39). When an auditor behaves professionally such as obeying the law, acting respectfully, and maintaining a good reputation, clients and users of financial statements will trust them more. Professional behavior will help auditors to maintain the image and credibility of the audit profession. Research showed that overall auditor professionalism plays an important role in ensuring accurate and effective audits (21). This shows that professional attitude is the most important thing in today's audit practice.

This theoretical perspective was supported in the interviews. In an audit engagement, of course, it cannot be separated from strong pressure from the client, there is a case of pressuring the auditor to immediately issue an unqualified audit opinion, even though several key supporting documents have not been provided. Nevertheless, the audit team sticks to audit procedures and refuses to issue an opinion before complete evidence is obtained. They insisted that all evidence be verified in accordance with professional standards. Such resistance would not have been possible without a strong commitment to professional conduct and responsibility. Pressure to please clients can easily tempt auditors to compromise, but maintaining professional

integrity is critical to ensuring audit results remain valid. This case illustrates how professional behavior, especially the courage to follow standards despite pressure from clients is not only necessary but also critical in upholding the credibility of the auditing profession.

Objectivity shows no significant effect on audit practice ($0.695 > \alpha 0.05$). Previous research found that objectivity has no significant effect on audit practice (40). Objectivity refers more to the mindset of everyone, so it depends on how strongly the person applies it (41). In practice, objectivity cannot be interpreted simply, it is difficult to apply it without strong personal ethics. So, objectivity alone is not enough to influence audit practice. This finding suggests that auditors may be more influenced by other ethical factors, such as integrity and professional behavior, which contribute more to audit quality (21). In situations where auditors are influenced by close relationships with client management, even if the auditor has an objective nature he will still lie and his objectivity is ignored, thus confirming that other ethical factors are more decisive in producing quality audit reports.

Based on the interviews, the auditors continue to emphasize that objectivity remains an important principle. An auditor must remain objective no matter how close we are to the client and always make sure to separate personal views from professional judgment when assessing client performance. Regardless of any personal relationships

outside of work, auditors must still report their findings. The responsibility as an auditor is to report facts, not feelings. However, despite such good intentions, the insignificant influence of objectivity on audit practice can be explained by its dependence on situational pressures and internal forces. Interview results conveyed that objectivity sounds simple, but in real situations especially when under pressure from top management or threatened with contract termination, it is very difficult to maintain without strong support from the audit team and KAP policies.

This highlights that while objectivity is widely recognized as important, its application in practice may still be under external pressure, lack of institutional protection, or personal ethical weaknesses. This potentially explains the statistical finding of its insignificant effect.

The results showed that professional competence had no significant effect on audit practice ($0.871 > \alpha 0.05$). This finding is in line with research conducted who assert that professional competence alone does not guarantee high audit quality unless it is accompanied by sound ethical principles (42). Auditors who place excessive priority on efficiency may neglect essential audit procedures, thereby increasing the risk of errors in financial statements (43). An auditor can be highly competent, but if they choose to ignore ethical principles, their work is still at risk of containing inaccuracies. So that competence does not have a significant impact on auditing practices (44), because competence must go hand in hand with ethics

(10), which will ultimately provide real value to the audit.

This was also confirmed through interviews, where auditors emphasized that professional competence does not only mean mastering standards such as Financial Accounting Standards (SAK) or regulations from IAPI, but also auditors always update their competent knowledge in line with changes in the audit environment. Auditors also emphasized that accuracy and thoroughness as a competent professional are crucial in every audit procedure. For example, in cash audits auditors must compare recorded balances with physical evidence and bank records to ensure their validity. However, interviewees also shared that technical competence without ethical commitment often results in rushed or incomplete audit work, especially when efficiency is prioritized over quality. Therefore, in practice, professional competence will only produce effective audit results if it is backed by strong ethical values and a high sense of responsibility.

CONCLUSIONS

In conclusion, this study empirically examines accounting students' perceptions of professional ethics in auditing, revealing that integrity, confidentiality, and professional behavior significantly influence audit quality, while objectivity and professional competence do not show a statistically significant effect. Although limited by a small sample size and a single-university context, the findings offer valuable insights for enhancing ethics

education in accounting programs. Future research should consider expanding the sample across diverse cultural and institutional settings and introducing mediating variables like professional skepticism to deepen the understanding of ethical influence audit practice. The results have practical implications for universities, auditors, and public accounting firms (KAP), emphasizing the importance of integrating ethical case studies and realistic scenarios into curricula to strengthen students' ethical awareness. Moreover, auditors and KAPs can utilize these findings to develop focused training that reinforces ethical principles most impactful in audit practice, thus fostering a more ethically grounded profession.

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