

# The Effects of Ethical Factors in Financial Statement Examination: Ethical Framework of the Input Process Output (IPO) Model in Auditing System Basis

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## Abstract

This study attempts to analyze ethical factors within the framework of the IPO model (input-process-output) as a proxy of audit quality. In more detail, this study creates a model framework that analyzes the influence of ethical factors consisting of integrity, objectivity and independence on audit quality with specific variables. This study was conducted by analyzing 220 respondents from auditors working in public accounting firms in major cities in Java, Indonesia, and analyzed using linear regression techniques. The study results show that the integrity variable has a positive and significant effect on output, and the objectivity variable has a significant effect on input, process and output. Meanwhile, the independence variable has not been empirically proven to have a significant effect on audit quality. These results emphasize the importance of increasing auditor independence in carrying out their duties, and theoretically prove the effect of abstract ethical factor values in empirical testing on audit quality.

**Keywords:** ethical factors, audit quality, input-process-output, auditing, financial examination

## 1. Introduction

The public accountant profession is a profession that relates to stressful work in connection with professional pressures and ethical attitudes that auditors must hold in carrying out their duties (Espinosa-Pike & Barrainkua, 2016; Tian & Petersen, 2016; Clayton & van Staden, 2015; Sunyoto et al., 2019). Implementation of auditing tasks is always supervised and must be in line with applicable regulations from the beginning to completion (Knechel & Salterio, 2016). In fact, until the audit report is verified by competent institutions and stakeholders, auditors must be able to behave ethically and show that they have implemented the applicable accounting standards correctly. Knapp (1985), Johari et al. (2019) found that auditors are vulnerable to environmental pressure and intimidation by clients in a conflict or dispute about accounting issues, including the need to make adjustments to financial statements, the appropriateness of accounting principles applied by clients, or the adequacy of financial statement disclosures. Goldman and Barlev (1975) explain that a common form of intimidation is the threat of auditor replacement. Thus, it is reasonable to assume that client pressure on the auditor at the time of the audit can negatively affect the auditor's work of audit quality.

There are many accounting scandals by companies hidden in the financial statements that have been engineered and involve top auditors (Peccer, et al 2007). This is related to the low level of audit quality caused by low professional knowledge and ethics of auditors, as well as high client pressure (Chandrarin & Sabiyantoro, 2019; Sunyoto et al., 2019). In Indonesia, audit quality statistics show that of the forty violations committed by Public Accountants during 2007-2009, seventeen of which were violations related to audit quality (Agoes, 2012). Specifically, in 2007 there were dozens of Public Accounting Firms or Public Accountants whose licenses were frozen by the Minister of Finance. The suspension was related to violations of the Professional Standards of Public Accountants. This is related to the auditor's poor understanding of Financial Accounting Standards and SPAP (Suseno, 2013). Carcello and Nagy (2004) explain that financial statement manipulation is a problem that is often faced by the public accounting profession.

# The Effects Of Computer Processing On The Examination Of Financial Statements

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