


Literature Review of Analysis of The Reputation of Public Accounting Firms as Influenced by The Quality of Audit Results, Ethics, Integrity, and Auditor Experience

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Article Info	ABSTRACT
Corresponding Author: Nanditya Andini E-mail: 202110315023@mhs.ubharajaya.ac.id	<p>Literature Review article Analyzing the Reputation of Public Accounting Firms Affected by the Quality of Audit Results, Ethics, Integrity, and Audit Experience is a scientific article that builds research hypotheses between variables used in further research. The method of writing this Literature Review article is to use the library research method, which is sourced from online media such as Google Scholar and other academic online media. The results of this literature review article are: 1) The Quality of Audit Results affects the Reputation of the Public Accounting Firm; 2) Ethics affects the reputation of the Public Accounting Firm; 3) Integrity affects the reputation of the Public Accounting Firm; and 4) Auditor experience affects the reputation of the Public Accounting Firm.</p> <p>Keywords: Auditor Experience, Ethics, Integrity, Quality of Audit Results, Reputation of Public Accounting Firms</p>

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INTRODUCTION

Public accountants are a trusted profession and can be relied on by the public to obtain accurate financial information, (Sinurat ; Pangaribuan, 2022). This is because the function of public accountants is to provide precise and reliable information for decision making, (Maulana, 2020). The public accounting profession here is the auditor, which according to (Yoga et al., 2024), auditors are responsible for examining and reviewing the accuracy of the financial statements presented by their clients in accordance with the standards set by the Indonesian Institute of Accountants. In carrying out their duties, auditors must follow professional principles such as professional responsibility, public interest, integrity, objectivity, professional competence and diligence, confidentiality, professional behavior, and technical standards, (Ramadhan ; Abubakar, 2023).

According to Ummu et al., (2024), the reputation of a Public Accountant or Public Accounting Firm can be influenced by quality audit results, if audit service users do not believe in the quality of audits provided by Public Accountants or Public Accounting Firms,

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then auditors will not be able to effectively serve clients and society. However, most users of audit services do not have the competence to see audit quality.

The reputation of the Public Accounting Firm (PAF) is also determined by the performance of auditors, the performance of auditors is determined by their ability to produce accurate financial statement examinations that meet precise, strict, and official accounting standards, (Normasyhuri et al., 2022). A highly reputable Public Accounting Firm (PAF) is synonymous with a Public Accounting Firm (PAF) that has a big name, and is considered to have the ability to serve clients professionally and independently, (Sinaga ; Sinaga, 2019). The presence of Public Accounting Firm ensures that the company's financial statements are of high quality. Therefore, public accountants must implement a high-quality audit process as an independent party, (Rahim, 2020).

This research focuses on the case of Ernst & Young (EY) Public Accounting Firm Indonesia. This case relates to the reputation of the Public Accounting Firm, where sanctions can trigger distrust, so that the Public Accounting Firm is not able to be trusted. Public Accounting Firm firms seek to maintain reputation through licenses or restructuring. EY's investigation of PT Tiga Pilar Sejahtera Food Tbk in 2017 showed a number of irregularities in financial management. EY's findings, published on the Indonesia Stock Exchange, included significant discrepancies in financial records and audit reports, including an alleged overstatement of Rp 4 trillion in accounts receivable and assets, as well as a non-transparent flow of funds worth Rp 1.78 trillion to related parties of the old management. This potentially violates capital market rules related to transaction disclosure, (insight.kontan.co.id, 2019).

Audit quality is the auditor's ability to find and report incorrect information in the client's financial statements, (Adhi et al., 2022). As for the influence of various factors on the quality of the audit report, therefore, the auditor will assess the quality of the audit based on applicable professional standards to reduce risk and for users of financial statements, the level of audit quality is when the auditor has guaranteed that the related reports are not misused by material elements and financial statement fraud, (Farid et al., 2022).

Auditor ethics includes principles and standards that govern how an auditor behaves when performing his duties. An auditor must act based on ethical principles that underlie integrity, objectivity, and professionalism when performing their duties, (Priscilla ; Arsajah, 2024). Ethics are very important as a standard for assessing right or wrong behavior, auditors who apply high auditing standards and ethics can produce high quality audits, (Wulandhari et al., 2023).

According to Rokhlinska et al., (2021), integrity is the auditor's compliance with the code of ethics and professional ethical principles, as well as the consistency between the auditor's actions and values. To build trust and create a basis for reliable decisions, integrity requires auditors to conduct audits honestly, transparently, courageously, intelligently, and responsibly, (Pratiwi ; Handayani, 2023). According to Sirajuddin ; Ravember, (2020), integrity is a trait that encourages public trust, it is also a standard used by members to evaluate every decision they make.

Auditor work experience is the length of time the auditor has worked and the number of inspection tasks that have been completed, (Febrianisa ; Kuntadi, 2024). Because previous work experience will be used as a reference in conducting audits and will provide a favorable perspective for auditors in conducting audits, both for this year and in future years,

more experienced auditors will find it easier to do their job, (Lubis ; Kuntadi, 2023). Audit experience is also very important for predicting and detecting auditor performance because experienced auditors are more sensitive to fraud than auditors with little or no experience, (Kuntadi et al., 2022).

In the object of my research where the reputation of the Public Accounting Firm is the most important thing in providing an assessment of companies that want to use their audit services, in that case there are other factors that can affect the reputation of the Public Accounting Firm, such as ethics, integrity, and auditor experience. According to Suseno ; Nofianti, (2018), as previous researchers said that the quality of audit results affects the reputation of public accounting firms, so the possibility of a public accounting firm experiencing the consequences of audit failure is getting smaller along with the results of better audit quality. In the end, the reputation of the public accounting firm will increase as a result, which means that the quality of audit results affects the reputation of the public accounting firm. Previous researchers suggested that public accounting firms continue to encourage their public accountants to be better. This can be achieved by applying other factors that the author will research.

Based on the background and phenomena that occur, therefore, with this literature review, the authors are interested in discussing the Reputation Analysis of Public Accounting Firms Affected by the Quality of Audit Results, Ethics, Integrity, and Auditor Experience.

Based on the background, it can be formulated the problems that will be discussed in order to build hypotheses for further research, namely: 1) How does the Quality of Audit Results affect the Reputation of the Public Accounting Firm?. 2) How does Ethics affect the Reputation of the Public Accounting Firm?. 3) How does Integrity affect the Reputation of the Public Accounting Firm?. 4) How does Auditor Experience affect the Reputation of the Public Accounting Firm?.

METHOD

Literature Review

Attribution Theory

According to Heider F., (1958), attribution theory is a theory that describes a person's behavior. Attribution theory studies the way in which a person interprets an event, or the reasons a person behaves, (Alvin et al., 2023). In attribution theory, special attention is paid to ascribing behavior to internal (ability, effort) or external (task difficulty, luck) causes to the focal person i.e. the person whose behavior is being observed or assessed, (Ng et al., 2023). The application of attribution theory aims to conduct an empirical study to assess the quality of audit results, ethics, integrity, and auditor experience in influencing the reputation of Pubic Accounting Firms based on behavior and social knowledge in accordance with perceived internal and external conditions.

Public Accounting Firm Reputation

According to Levinthal, (1996), the definition of a public accounting firm in this study is adjusted to the idea that an organization's reputation is a psychological commitment of its members united into a common principle, which will ultimately reflect the behavior of each member. The public accounting firm is a third party responsible for

examining the financial statements prepared by management, the reputation of the public accounting firm consists of the experience possessed by the accounting firm in conducting audits as well as the good reputation received by the public, which gives trust to the accounting firm, (Normasyhuri et al., 2022). According to Pramesta ; Nurbaiti, (2019), the reputation of a public accounting firm is a level determined by the public's assessment of the achievements of a public accounting firm in carrying out the audit process and completing it in a timely manner. The indicators used to measure the Public Accounting Firm Reputation variable according to Sihombing, (2021) are as follows:

1. **Credibility**
Credibility refers to the level of trust given by clients and other stakeholders to the Public Accounting Firm.
2. **Adequate resource competence**
Resource competence includes the ability and qualifications of auditors and support staff at the Public Accounting Firm.
3. **Timeliness**
Timeliness refers to the ability of the Public Accounting Firm to complete the audit and submit the report on time according to the agreed schedule.

Contracting Theory

Tandiontong, (2016:26), uses contract theory to explain the Public Accounting Firm as a collection of contracts about various interests, this includes contracts with junior auditors, Public Accounting Firm employees, the government, and other parties who have an interest in the Public Accounting Firm. The auditor is considered as a party that has the ability to balance the interests of the principal with the agent in managing the company's finances, Tandiontong, (2016:26). Therefore, clients will consider choosing a Public Accounting Firm that has a good reputation to get quality audit results, which will improve the company's image, (Rizki, 2020).

Quality of Audit Results

According to DeAngelo, (1981), audit quality is when auditors find or report violations by using their skills and knowledge to find accounting system fraud. The existence of violation results that can be a measure of audit quality depends on the auditor's expertise and knowledge, and on the other hand, reporting violations will depend on the auditor's independent drive to report it, (Cahyani et al., 2022). According to Tandiontong, (2016:73), audit quality is the possibility of an auditor finding and reporting errors or fraud in the client's accounting system.

Audit quality is the result of an audit process that is in accordance with the Public Accountant Professional Standards and the Statement of Financial Accounting Standards, which includes the implementation of audit practices that can be accounted for by auditors as an ethical form of their profession, as well as established examination, reporting, and quality control, (Alvin et al., 2023). Audit quality includes how likely the auditor finds and discloses errors in the audited financial statements because personal values affect one's

attitude towards the environment, (Ariyani ; Supriyono, 2022). The indicators used to measure the Audit Results Quality variable according to (Febrianisa ; Kuntadi, 2024) are as follows:

1. Competence
Auditors must have sufficient knowledge and expertise in auditing and accounting.
2. Independence
Auditors must have a mental attitude that is free from influence, independent, and dependent on others.
3. Professional discernment
Auditors must use their professional skills and rigor with care and diligence.

Ethics

According to Nasution et al., (2019:43), ethics is a field of science that studies the values, habits, and norms of human behavior that are considered good or bad. The Indonesian Accountants Association Code of Ethics is intended as a guideline for fulfilling professional responsibilities for all members, whether practicing as public accountants, working in the business sector, government, or education, (Nasution et al., 2019:51). Ethics, according to Agoes et al., (2016:13), is a field of science that talks about human behavior and about what is good and not good in the context of the relationship between humans and God, humans and nature, and humans and each other. The indicators used to measure the Ethics variable according to Putra, (2021) are as follows:

1. Professional responsibility
Ethical auditors will create responsible audit reports and comply with relevant SAK regulations.
2. Integrity
Auditors should be completely confident in their abilities when handling issues and not let others intimidate them or influence their attitudes or conclusions.
3. Objectivity
If one or more people have a significant relationship with the client, the auditor should not be hired. This is because the auditor is not authorized to favor parties who have an interest in the results of the audit.

Integrity

According to Nasution et al., (2019:54), integrity is an element of character that underlies the emergence of professional recognition. Integrity is a trait that underlies public trust and is used by members as a standard for evaluating their decisions. Integrity requires a member to act honestly and frankly without having to sacrifice the secrets of the service recipient, (Nasution et al., 2019:54). The indicators used to measure the Integrity variable according to Haqqie, (2019) are as follows:

1. Honest and Transparent
Honesty is the attitude or nature of the auditor who states something honestly, without adding or subtracting.
2. Auditor Courage

Demonstrates that the auditor is brave, fearless and confident in the face of danger or adversity.

3. Auditor Discretion

Auditor's assessment of thoughts, words, and actions based on the surrounding environment without imposing will on what and whoever.

4. Auditor Responsibilities

This means that the auditor must be responsible for everything related to the audit report he has carried out.

Auditor Experience

Agoes, (2014:33), defines auditor experience as auditors with a better understanding, they are also better at giving reasonable explanations, better at finding errors in financial statements, and can classify errors based on audit objectives and the structure of the underlying accounting system, they are also more familiar with the length of time worked and have been audited by many clients.

According to Sardju, (2022), experience is defined as a learning process, an increase in behavioral potential from formal or informal education or defined as a process that brings individuals into higher patterns of behavior, learning also consists of changes in more relevant behavior resulting from experience, mastery, and practice. The indicators used to measure the Auditor Experience variable according to Sarca ; Rasmini, (2019) are as follows:

1. Length of time the auditor has worked

Auditor work experience based on length of work is defined as the number of years or units of time an auditor has spent.

2. Number of assignments that have been handled

The type of work or number of tasks a person has completed indicates his or her professional experience and will provide an excellent opportunity to do the job more efficiently.

3. The number of types of companies that have been audited

Training and exposure to a wider range of companies can improve auditors' knowledge and skills. More valuable experience is the result.

Table 1. Relevant previous research

No.	Author (year)	Previous Research Results	Similarities with this article	Differences with this article
1	Suseno ; Nofianti, (2018)	The results found that Public Accounting Firm Reputation is significantly influenced by Audit Quality and Audit Quality is significantly influenced by Audit Firm Size.	Public Accountant reputation is influenced by the Code of Ethics: Integrity	Public Accounting Firm size

2	Lailatul Nafiisa et al., (2023)	The results of this study are important for the public accounting profession to uphold the code of ethics, such as: integrity, objectivity, prudence, confidentiality, and professionalism in order to maintain public trust in the entity's financial information, ensure fairness in financial reporting, and provide quality auditing services. In addition, this also has a positive impact on the overall reputation of public accountants.	Public Accountant reputation is influenced by the Code of Ethics: Integrity	-
3	Deasusanti et al., (2023)	The results showed that Work Experience, Job Training and Code of Ethics have a positive and significant influence on Auditor Performance.	Auditor Performance is influenced by Work Experience and Code of Ethics	Job Training
4	Sari et al.	The results showed that independence, auditor professionalism, organizational commitment, auditor experience, and professional ethics had a positive effect on auditor performance.	Auditor Performance is influenced by Auditor Experience and Professional Ethics	Independence, Auditor Professionalism, and Organizational Commitment
5	Situmorang ; Sudjiman, (2022)	The results showed that auditor ethics and independence both partially and simultaneously affect the performance of auditors at the Public Accounting Firm. Jakarta.	Auditor performance is influenced by ethics	Independence

6	Anggadini; Kulsum, (2020)	The results showed that auditor integrity has a significant effect on auditor performance.	Auditor performance is influenced by integrity	-
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Research Methods

The method of writing this scientific article is with qualitative methods and library research. Examine theories and relationships or influences between variables from books and journals both off line in the library and online sourced from Mendeley, Scholar Google and other online media.

RESULTS AND DISCUSSION

Based on theoretical studies and relevant previous research, the discussion of this literature review article is as follows:

The Effect of Audit Results Quality on Public Accounting Firm Reputation

The quality of audit results affects the reputation of the public accounting firm, where the dimensions or indicators according to Suseno ; Nofianti, (2018), show that the possibility of a public accounting firm experiencing the consequences of audit failure is getting smaller along with the results of better audit quality. In the end, the reputation of the public accounting firm will increase as a result, which means that the quality of the audit results has a positive and significant impact on the reputation of the public accounting firm.

The Effect of Ethics on the Reputation of the Public Accounting Firm

According to Lailatul Nafiisa et al., (2023), it is very important for the public accounting profession to maintain a code of ethics to maintain public trust in the entity's financial information, ensure fair financial reporting, and provide high quality audits. This will also benefit the reputation of the public accounting profession as a whole.

The Effect of Integrity on the Reputation of the Public Accounting Firm

According to Lailatul Nafiisa et al., (2023), to become public accountants with integrity, they must be honest, avoid personal interests, and act in accordance with applicable ethical standards. By following these principles, public accountants can maintain public trust in the entity's financial statements, ensure consistent financial reporting, and provide quality audit services. These actions will also benefit the reputation of the public accounting profession as a whole.

The Effect of Auditor Experience on Public Accounting Firm Reputation

According to Sari et al., auditor work experience is experience in auditing financial statements, regardless of the length of time, number of assignments, and types of companies that have been handled, this experience is very important to fulfill the auditor's obligation to meet general auditing standards. This is in line with Deasusanti et al., (2023), which shows that the more experienced an auditor is, the better the performance he produces, and vice versa, if an auditor has no experience, the performance he produces will tend to decrease. Auditor performance will also have an impact on the reputation of the Public Accounting Firm.

Conceptual Framework

Based on the formulation of the problem, theoretical studies, relevant previous research and discussion of the influence between variables, the thinking framework of this article is as below.

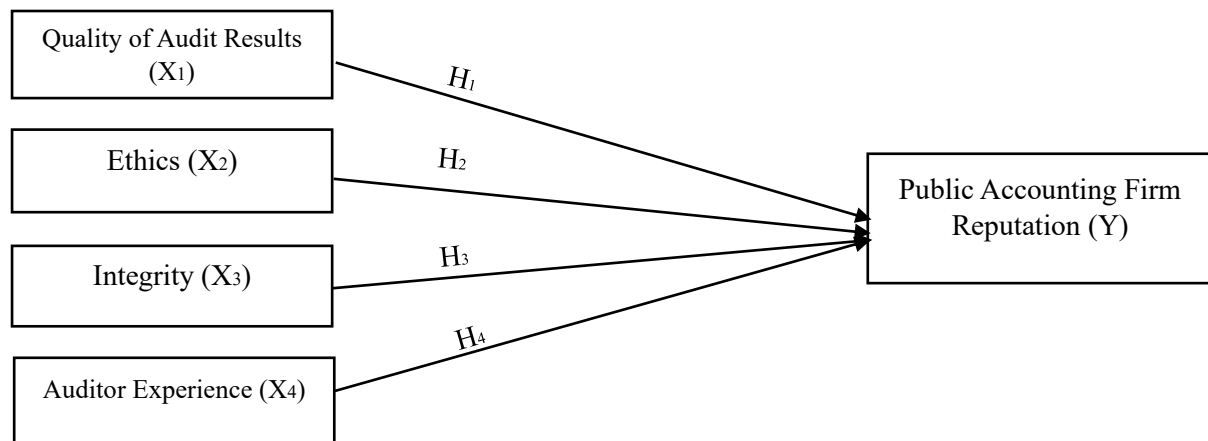


Figure 1. Conceptual Framework

Based on the conceptual framework picture above, Audit Quality, Ethics, Integrity, and Auditor Experience affect KAP Reputation. Apart from these four exogenous variables that affect KAP Reputation, there are still many other variables that affect it, including:

- Public Accounting Firm size: (Suseno ; Nofianti, 2018).
- Job Training: (Deasusanti et al., 2023).
- Independence: (Sari et al., 2023), (Situmorang ; Sudjiman, 2022).
- Auditor Professionalism: (Sari et al., 2023).
- Organizational Commitment: (Sari et al., 2023)

CONCLUSION AND SUGGESTIONS

Based on theory, relevant articles and discussion, hypotheses can be formulated for further research: 1) The quality of audit results affects the reputation of Public Accounting Firm. 2) Ethics affect the reputation of Public Accounting Firm. 3) Integrity affects the reputation of Public Accounting Firm. 4) Auditor experience affects the reputation of Public Accounting Firm. Suggestion in this article is that there are many other factors that affect the reputation of Public Accounting Firm, apart from the Quality of Audit Results, Ethics, Integrity, and Auditor Experience at all types and levels of organizations or companies, therefore further studies are still needed to find what other factors can affect the reputation of Public Accounting Firm apart from the variables examined in this article. Other factors such as Public Accounting Firm size, job training, independence, auditor professionalism, and organizational commitment.

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