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Abstract

Purpose: The Purpose of this study was to analyse the effect of accounting which is integrity, objectivity, competence, confidentiality, and professionalism behavior toward the quality of financial report. The sample selected for this study are university lectures in accounting department, accountant who work in consulting firms such as public accounting firm, audit agencies, and accounting services firm.

Methodology: The purposive sampling method is used to select the research sample. The study use SPSS program to analyze data. The measurement of each variable are using primary questionnaire data measured with likert scale.

Findings: The results of this study show that integrity, objectivity, competence and confidentiality have a significant effect to the quality of financial statement.

Originality/Value: This article provides a new understanding of how important an accountant's ethic in producing a high quality financial report and how to enhance accountant's ethic to make sure the quality of financial report.

Introduction

One of the factors encouraging fraudulent financial reporting is the lack of accounting ethics which has resulted in a decline in the quality of financial reports. Ethics can be defined as values that humans have about behavior based on good and badness will or the consequences of their actions (Yarahmadi & Bohloli, 2015). The accounting ethics code consists of ² integrity, objectivity, competence, confidentiality and professional behavior of the accountant. Trust and confidence from investors are needed in the accounting sector to get additional investment from shareholders so that the presentation of high quality financial statements requires ethical action from an accountant (Rashid et al., 2018). Accountants' code of ethics has a significant effect not only on financial statements, it can also reduce the likelihood of fraudulent financial reporting.

News quoted from the latest case in 2020 fell on PT. Asuransi Jiwasraya (Tbk), which is better known as asuransi jiwasraya. The case began with the recording of profit in 2006. Profit of Rp. 360.6 billion was recorded in 2017 but the lack of reserves of Rp. 7.7 trillion caused the company to receive an adverse opinion from the audit team. The total loss suffered by PT. Asuransi Jiwasraya (Tbk) ranges from around Rp. 27.2 trillion recorded in 2019 (Putri, 2020; Rahma, 2020). PT. Hanson International (Tbk) is one of the many case of financial statements manipulation. The case at this company was related with asuransi jiwasraya (Idris, 2020). PT. Asuransi Jiwasraya buys debt securities from PT. Hanson International (Tbk) which makes asuransi jiwasraya tempted and does not consider other aspects. Jiwasraya was unable to pay the debt securities and this resulted in a decrease in assets to a loss (Damayanti, 2020). There are many cases in 2018 regarding manipulation of financial statements. One of the uncovered cases was PT. Garuda Indonesia which is stated to have irregularities in the report in the 2018 financial year, where the presentation is not in accordance with the standards of the OJK regulations and the SAK Statement (Lesmana & Fauzi, 2019). In this case, the accountant recognizes US\$ 239.94 million as revenue which was still receivables. This action resulting the

company achieved a net profit of US \$ 809.85 million in 2018 which is the company should have suffering loses become profit due to this revenue manipulation (Sugianto, 2019). Carlos Ghosn, the CEO of the automotive industry company known as Nissan Motors Co. Ltd also manipulates financial statements. Revenues up to US \$ 44 million were not reported within 5 years(Pratama, 2018). The published reduction in the value of compensation is implemented by understating the reported earnings figures. Carlos Ghosn also misused company assets for personal gain(Novianty, 2018).

Compliance with the code of ethics tends to instill a positive perception of the reliability of a professional and the lack of such compliance can raise suspicion of a professional's independence. In addition, competence also has a positive relationship because reliable quality financial reports can be achieved through training to improve the competence of an individual (Agwor & Okafor, 2018). Studies from research prove ¹² that ethical accounting standards are a fundamental requirement for an accountant to create quality error-free financial reports. The integrity, objectivity, and competence ²⁸ have a positive influence on the quality of the financial statements. Accountants who uphold ethical behavior tend to prepare better financial reports to influence decision-making(Ogbonna & Ebimobowei, 2012). Good quality financial reports will provide a true and real view of business performance if the application of these independent variables is carried out properly(Eginiwin & Dike, 2014). Professionalism, competence, knowledge, and guidance must be understood in depth so that the reporting of financial statements remains in accordance with reality and there is no manipulation(Darwanis et al., 2016).

Ethics is a subject that is relevant to various aspects of life. Accountants have a bond and obligation to prepare reliable and trustworthy financial reports ⁹ to shareholders, creditors, employees, suppliers, government, all accounting professions, and to the public in general. High ethical standards can result in good financial reports, reliable, transparent, and objective(Enofe et al., 2015). Lack of professional ethics will create an unrealistic picture of financial statements. Without the accounting ethics of an

accountant, the tendency of an accountant to manipulate financial statements is not low (Meihami et al., 2013)

Literature Review

Integrity and Financial Report Quality

³¹The integrity of the accounting profession and the reliability of the financial information prepared by the organization have become doubts due to the manipulation of financial statements (Ahinful et al., 2017). Ethics is especially relevant for accountants and professional auditors because the job requires ¹⁷a combination of standards, ethical knowledge, and skills to a large extent. Integrity is the quality of a person's characteristics which indicates consistency between actions, values, steps taken, measures used, principles held, hopes to be directed, and results (Irianto et al., 2018). The tendency to manipulate financial statements can ²⁵be reduced by the presence of an ethical environment.

Just like the research researched by other researchers, research from (Ogbonna & Ebimobowei, 2012) stated that the presence of ethics has a very high effect on the performance of an organization. Every company should further develop a code of ethics for each accountant with the aim of creating a quality financial report that is free from errors, irregularities and fraud (Ogbonna & Ebimobowei, 2012). Development matters such as public trust and professionalism, accounting ethics and the application of accounting ethics are aspects that cannot be ignored. Integrity is defined as the lack of a conflict of interest between the client and the accountant (Aminu & Oladipo, 2016). From the statement above, this research concluded hypothesis as below:

³³H1: Integrity has a positive impact on quality of financial reports.

Objectivity and Financial Reporting

Objectivity is one of the qualities of an internal auditor who has an impartial and objective attitude. ⁵Internal auditors carry out professional work based on the principles of integrity, objectivity, confidentiality and competence, which are the ethical behavior of internal auditors. Lack of objectivity from the internal auditors may affect the possibility of fraud in the financial statements. Internal control will not

be optimal if the internal auditors do not have the expertise to detect the signs and symptoms that exist. In an audit environment, the auditor shall report objectively and not be influenced by management's relationship as to what is meant in reporting the audit findings. The characteristics of auditors are fundamental to the sustainability of a company (Denziana, 2013). Auditors must maintain quality and professional ethics to provide maximum audit quality results and avoid misrepresentation of audit reports so as to eliminate the trust of investors and other shareholders (Niyonzima T & Soetan, 2018). The principle of objectivity generally emphasizes accountants to be professional and maintain unbiased and easily influenced judgments and actions from other parties. Research from Aifuwa et al., (2018) shows that professional accountants can face situations that affect objectivity that can cause irregularities in their judgment. Accountants are also advised to uphold a positive attitude with respect to the quality of financial reports. Professional accountants are accountants who do not allow bias and conflicts of interest to influence business judgment and are always intellectually honest and fair in holding their principles as accountants (Emuze & Igbodo, 2018). The problem of unethical practice has long been a problem in the accounting and auditing profession and has had a negative impact ²² on the quality of financial reports which has reduced the trust of the public. In line with other researchers, (Emuze & Igbodo, 2018) argue that there needs to be an increase and strengthening of ethical standards for members who are accountants in order to maintain persistence in carrying out their obligations. From the statement above, this research concluded hypothesis as below:

¹⁴
H2: Objectivity has a positive impact on quality of financial reports.

Competence and Financial Report Quality

Based on research by Darwanis et al., (2016), the higher the competence of Inspectorate officials in auditing financial reports, the region will affect the increase ⁴ in the quality of financial reports to the Regional Government. The internal audit leader in each examination must assign the person as a whole to have the knowledge, skills, and various disciplines needed to carry out the examination appropriately and appropriately. That is, to produce a good internal audit must be supported by good

auditor competence. The quality of financial reports in local governments is stated to be poor due to the lack of competence in management accountants. Competent management accountants can understand accounting logic correctly. With the competence of a good management accountant, especially in local governments, it can improve the quality of financial reporting (Setiyawati & Iskandar, 2015).

Research from Palimbong et al., (2018) concluded ³ that the internal control system is an integral process in actions and activities carried out continuously by leaders and all employees to provide adequate confidence in achieving organizational goals through effective and efficient activities, reliability. Financial reporting, safeguarding state assets, and compliance with laws and regulations. With an internal control system, there will be a division of tasks based on expertise or competence for each part of the organization. Therefore, competent human resources can present quality financial reports. Alshfire et al., (2016) argue that the ¹⁵ relationship between the competence of the audit committee and the timeliness of reporting is based on whether the audit committee is competent in ²⁴ overseeing the financial reporting process, so that the competence of the high audit committee will lead to the quality of the timeliness of financial information. An educational background is also one of the supporting factors for the preparation of quality financial reports. From the statement above, this research concluded hypothesis as below:

⁷
H3: Competence has a positive impact on quality of financial reports

Confidentiality and Financial Report Quality

Research developed by Al-Dmour et al., (2018) argues that implementing a good system framework which consists of ⁷ availability, security, integrity, confidentiality and privacy will improve the quality of financial reports. In addition, this research can also help decision makers to understand more deeply about the organization's business and the implementation of the system framework. The indicators of each principle provide suggestions on how these principles should be influenced by actions from the management. The principle of confidentiality is a practitioner who must maintain the confidentiality of a client regarding information to a third party without the consent of the client except for the right or obligation of a professional or

³⁰
legal party to disclose it. If they have a high level of compliance and a high level of professional ethics, the auditor will have a better ability to consider the level of materiality which is one of the qualities in the financial statements (Sedati Lusia, 2016).

⁶
One of the factors that influence audit quality is the professional ethics of auditors which consists of 5 principles, namely the principle of integrity, the principle of objectivity, the principle of competence, the principle of confidentiality, and the principle of professional behavior. Auditors are not allowed to use information obtained from clients based on professional relationships and business relationships in order to gain personal advantage by disseminating such information to outside parties or third parties (Hendrick & Harahap, 2019). An auditor is obliged to maintain the confidentiality of the client even though at the time of carrying out his / her duties it is possible to get pressure and encouragement from other parties to obtain this information. Auditors have the right to gain the trust of the public if they are able to maintain the confidentiality of information obtained from a business and professional perspective (Prameswari & Nazar, 2015). From the statement above, this research concluded hypothesis as below:

¹⁴
H4: Confidentiality has a positive impact on quality of financial reports.

Professional Behavior and Financial Report Quality

Public accounting is a profession that is highly regarded by the general public so that the attitude and behavior of professionalism is one of the standards that must be adhered to and adhered to by this profession (Kartika & Pramuka, 2019). The principles of independence and competence as well as professionalism also need to be mastered by public accountants. According to Annisa & Wahyundaru, (2013) professionalism means the responsibility that is imposed and exceeds the obligations that simply ³² comply with the laws and regulations of society besides being the main requirement for an external auditor. The way professionals view their profession by reflecting attitudes and behavior can be assessed and measured through the principles of professionalism. Public accountants must also master the knowledge needed to support their profession in carrying out audit duties in addition to

professionalism (Rahmawati & Hanun, 2015). The attitude of professionalism according to Stiawan, (2018) makes decisions based on professional consideration and dedication by carrying out the totality of work where the professional owner will be more careful and wise in carrying out tasks so that it can produce good audit quality. From the statement above, this research concluded hypothesis as below:

H5: Professional behavior has a positive ⁶ impact on quality of financial reports

Research Methodology

The Research Tool

This research design adopts descriptive survey design. The objects of this study are lecturers from universities and accountants from consulting firms such as public accounting firms, financial audit agencies, and accounting services firms located in Batam City. This study uses a sample collection method which is saturated sampling. Measurement of the dependent variable data uses research conducted by Aifuwa et al., (2018) by using a questionnaire. This study applies a Likert scale. This study uses statistic descriptive and multiple linear regression models in testing one dependent variable with more than one independent variable. The data testing included descriptive statistical tests, outlier tests, data quality ¹⁰ tests (validity and reliability tests), classical assumption tests (normality, multicollinearity, heteroskedasticity, and autocorrelation tests) and hypothesis testing (F test, t test, and adjusted R² test).

Al-Juaidi & Al-Afifi, (2016) states that financial reporting is the best method to satisfy the needs of users of accounting information. Financial reports are also useful in predicting financial planning that can avoid potential bankruptcies. The ⁷ quality of financial reporting is financial reporting that produces useful, complete, transparent and not misleading information for users (Tambingon et al., 2018).

Data Analysis

Respondent data collection took place for one year in 2020. Data collection was carried out using the online method by using the Google Form application. The Google Form application is used as a data collection medium because of its ease of obtaining data, as well as its ease of access to respondents, as well as the effectiveness and efficiency of the application. The data obtained is respondent data

which is distributed to accounting academics, public accountants, and non-public accountant. The respondents was made of 51% public accountant, 31% non-public accountant and 16% academic accounting. Based on the working experience are 60% was under 5 years working experience, 28% between 6 to 10 years, 11% from 11 to 15 years and only 1 person (1%) are working more than 16 years.

The F value of this model are 1.914 and the Sig. represents 0.000. Value of Sig. rated smaller than ⁸ 0.05, so it can be said that the independent variable has a significant effect on the dependent variable. The conclusion from the results of the F test explains that the independent variables in the form of integrity, objectivity, competence, confidentiality and professional behavior ²¹ have a significant effect on the dependent variable in the form of the quality of the financial statements.

Table 3: P Value Result & Summary of Hypothesis

No.	IV		DV	Original Sample	P value	Criteria	Description
H1	<i>Integrity</i>	→	<i>Financial Report Quality</i>	4,708	0,000	< 0.05	Significant
H2	<i>Objectivity</i>	→	<i>Financial Report Quality</i>	2,843	0,006	< 0.05	Significant
H3	<i>Competence</i>	→	<i>Financial Report Quality</i>	2,382	0,021	< 0.05	Significant
H4	<i>Confidentiality</i>	→	<i>Financial Report Quality</i>	1,066	0,291	< 0.05	Not Significant
H5	<i>Professional Behavior</i>	→	<i>Financial Report Quality</i>	-2,428	0,018	< 0.05	Significant

Source: Authors' calculations (2021)

According from above table, it can be seen that Integrity has a Sig value. 0,000, Competence with a Sig. 0.006, Objectivity with a value of 0.021, Confidentiality with a value of 0.291, and Professional Behavior with a value of 0.018. The conclusion

obtained explains that the three variables of this study in the form of Integrity, Competence, Objectivity, and Professional Behavior have a significant influence on the quality of financial statements. Another variable in the form of confidentiality does not have a significant effect on the quality of financial statements.

The adjusted R Square value of 0.529 explains the independent variables simultaneously have an influence on the dependent variable. The Adjusted R Square value is 0.529, which means that 53% of the quality of the financial statements can be explained by the independent variables listed in this study, namely integrity, objectivity, competence, confidentiality, and professional behavior.

¹⁸
The equation that is formed explains the value of the dependent variable if the value of the independent variables is known. Regression model can be said to be a good regression model if the value of error (e) is as small as possible so as to produce a more accurate predictive value. Based on Table 10, a formula can be compiled from the multiple linear regression hypothesis based on the Unstandardized Coefficients value B, which is as follows:

$$Y = 36.801 + 1.128X_1 + 0.738X_2 + 0.894X_3 + 0.345X_4 - 0.789X_5 + e$$

Notes:

Y = disclosure sustainability report, a = Constanta, β = Regression Coefficient, X₁ = Integrity, X₂ = Objectivity, X₃ = Competence, X₄ = Confidentiality, X₅ = Professional Behavior, e = error

⁴
Research conducted by Aifuwa et al., (2018) stated that integrity has a significant positive effect on the quality of financial statements. In terms of business, professional and financial relationships, members who uphold the principles of integrity are required (Irianto et al., 2018). The integrity of the accountant functions as an obligation to shareholders, creditors, employees, suppliers, government, the accounting profession, and the wider community. Honesty, courage, and a sense of responsibility are projected indicators of integrity. In addition to covering honesty, integrity also pays attention to other qualities such as confidentiality, fairness, intellectual honesty. Accountant are also not allowed to have conflicts of interest

between other parties, so that an accountant will carry out his obligations in preparing quality financial reports if he has such integrity.

Ogbonna & Ebimobowei, (2012) state that the principle of objectivity is mandatory for all professional accountants to always act honestly, fairly, and tend to be free from conflicts of interest. Financial reports that are free from bias and neutral are financial reports that are presented by accountants who have a high attitude of objectivity(Denziana, 2013). Potential investors, suppliers and lenders trust more in financial reports produced by accountants that meet the principle of objectivity. The principle of objectivity generally emphasizes accountants to be professional and maintain unbiased and easily influenced judgments and actions from other parties. Neutrality in financial reporting is supported by the objectivity of an accountant so that neutral financial statement information does not favor certain interests or contains various forms of manipulation.

Hidayah & Zarkasyi, (2017) argue that competence is the main key to determining the good performance of an accountant. The results of the research test explain that accountants with a high level of competence are able to present understandable and reliable financial reports because of the education background and sufficient experience of the accountants. The components of competence include education, expertise, and training so that these three components need to be improved to support the stability of professionalism and morality of an accountant's work performance. One way for accountants to prove that they have sufficient competence for the company is by obtaining a CPA certification. This certification proves that an accountant has received proper professional education so that he is ready to carry out his professional duties, so that the report prepared by a competent accountant can meet the applicable accounting standards.

²⁰
This research is in line with research conducted by Aifuwa et al., (2018) which states that confidentiality does not have ⁴ a significant effect on the quality of financial statements. Auditors have the possibility to use the information obtained for interests outside the organization. Auditors will not reflect a professional attitude and gain public trust when this happens. The failure to achieve a professional

attitude shows that auditors are unreliable and untrustworthy which triggers their performance to be doubted so that the confidentiality of an accountant ⁶ does not really affect the quality of the financial statements. According to Malik, (2010) this difference can occur due to one of the factors which is the experience of the auditors. If the comparison between auditors with broader experience and auditors with minimal experience is analysed, then of course auditors with broader experience have a higher level of professionalism.

The level of materiality is strongly influenced by other instruments used to explore the materiality level considerations. Auditors who have a high level of professionalism will not easily make decisions in order to fulfil client desires. The higher the level of professionalism of an auditor, the tighter the auditor's consideration in fulfilling client requests will be so that the materiality quality of the financial statements is not too high.

Conclusions

This study concludes that with an understanding and application of good ethics, it can provide good benefits, especially for company employees. Deep understanding of accounting ethics can improve work performance and develop good attitudes or behavior in an individual. Various studies have proven that the application ¹² of accounting ethics can improve the quality of financial reports. The attitude of integrity increases the honesty practice of an accountant so that accountants tend to prepare real and real financial reports. Financial statements that reflects circumstances would caught the attention of potential investors and provide great benefits for the company. Financial reports that are done with high level of consistency, are free from conflicts of interest, and are able to maintain confidentiality are a guarantee for accountants to produce financial reports with optimal and good results. The non-biased attitude of an accountant who does not take sides with anyone will produce financial reports that meet one of the qualitative characteristics of financial statements, namely neutrality. The principle of objectivity ²⁷ gives bonds to accountants to be fair, intellectually honest, and free from conflict.

Providing sufficient knowledge and experience to accountants will improve work performance in the company so that the financial statements prepared can meet the qualitative characteristics of financial reports such as completeness, free from error, comparability, verifiability, and so on. The competence of human resources can increase capacity and build a foundation because the accountants who work in the organization have good competence and are in line with what the company asks for, so these workers certainly have the ability in terms of knowledge, skills, and strong mentality. One of the qualitative characteristics of financial reports is that the level of materiality is difficult to obtain. Companies that employ auditors with a high level of professionalism tend to be more stringent in fulfilling client requests in providing opinion.

The managerial implication of this research suggesting companies are recommended to always implement a code of ethics within the company so that accountants in the company can uphold this behavior. Code of ethics should apply to the company and companies must ensure that all the staff must obey it by making the code of ethics a habit or a custom of the company. Seminars and any educational activities about code of ethics are also recommended as it is able to improve competence and other professional attitudes of the staff. Furthermore, company should provide all the supports by giving sponsorship or providing authorities in handling project that can increase employee independence.

The limitation of this research are the possibility of bias opinion given by the accountant in order to building up accountant reputation. Which was the weakness of primary data. Further research should find a way in order to make sure the answer given by the accountant are free from bias. Further research are also recommend to add other ethical influence such as public interest and technical standards.

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