

Analysis of Cases of Manipulation of Financial Statements and Violations of the Code of Ethics of The Accounting Profession

Wirna Sofi Arini^{1*}, Sri Trisnaningsih²

Magister of Accounting, UPN "Veteran" East Jawa, Surabaya

Corresponding Author: Wirna Sofi Arini 24062020010@student.upnjatim.ac.id

ARTICLE INFO

Keywords: Professional Ethics, Code of Ethics for Accountant Profession, Code of Ethics for Public Accountant Profession

Received : 04, November

Revised : 19, November

Accepted: 20, December

©2024 Arini, Trisnaningsih : This is an open-access article distributed under the terms of the [Creative Commons Attribution 4.0 International](https://creativecommons.org/licenses/by/4.0/).



ABSTRACT

This study examines the manipulation of financial statements and violations of the accountant code of ethics by PT. Adisarana Wanaartha Life (PT AWL). Using a case study approach, the research provides an in-depth analysis of these issues. Findings reveal that PT AWL manipulated financial reports, while its partner, KAP KNMT (a public accounting firm), failed to detect these irregularities. Both PT AWL and KAP KNMT violated ethical principles, including integrity, objectivity, competence, confidentiality, and professional behavior, as they passed audits without identifying errors. Consequently, administrative sanctions, fines, and business license revocations were imposed, with PT AWL's assets of Rp 2.4 trillion confiscated in October 2022.

INTRODUCTION

Business competition in the era of society 5.0 has made every company and business entity compete with each other to achieve maximum profits. This of course also has a serious impact on every accounting profession, especially accountants who are required to be able to understand the principles of the accounting profession's code of ethics in presenting a financial report that can attract attention from investors. Along with the level of the developing economy, stakeholders, including internal and external parties of the company, increasingly need high-quality financial reports. The financial statements that have been prepared must also reflect all financial information in accordance with actual events or transaction practices in the field (Fauzi et al., 2022).

Financial statements are a snapshot of a company's financial performance that investors can use to consider when they invest capital or shares. It will also not reduce the accountant's responsibility to comply with a profession's code of ethics and comply with applicable business ethics regulations. An accountant in carrying out his profession is very required to understand the application of the code of ethics so that he is able to maintain the quality of financial reports and minimize cases of business ethics violations in a company and win industry competition. In addition, the application of the code of ethics and ethics of the business profession also has a central role in improving the level of professionalism of an accountant, including for a public accountant (Robbana, 2023), (Andriyana & Trisnaningsih, 2022).

Ethics itself means a branch of philosophy that studies the value system that plays a role in determining a person's good or bad behavior in making a decision. According to Ansar & Abubakar (2022), professional ethics is a set of norms and principles governed in the professional code of ethics, which includes aspects of responsibility based on the concept of their work with the aim of enabling professionals to maintain integrity in their work. Meanwhile, the professional code of ethics is a concept that regulates the rules, principles, and values related to practice within the scope of the profession with the aim of ensuring that a professional is able to act with integrity and responsible behavior. The application of these two concepts is an important guideline for a professional accountant, which is contained in a concept known as the Professional Code of Ethics for an Accountant in Indonesia (Pratiwi, 2023).

The Code of Ethics for an Accountant in Indonesia has a definition as a set of guidelines as well as important principles issued by IAI institutions, such as IAMI, IAI, and IAPI which aim to regulate behavior and maintain the integrity and competence of public accountants in accordance with high professional standards. IAPI (2021) states that five principles must be held by public accountants when using the principle of objectivity, integrity, competence as well as professional prudence, professional behavior, and confidentiality are part of the accountant's code of ethics. Regulations related to the practice of implementing the Code of Ethics for an Accountant in Indonesia issued by IAPI in 2021 can be said to not necessarily be able to guarantee the attitude and actions of public accountants in the field. This is evidenced by the emergence of several cases about the code of ethics of the accounting profession

that have been violated, one of which is related to the case of manipulation of financial statement information carried out by PT. Adisarana Wanaartha Life Insurance and the lack of competence and integrity of KAP with public accountants on behalf of Mr. Kosasih, Nurdiyaman, and Mulyadi Tjahjo & Rekan (KNMT) as partners of financial consulting service providers and are considered to be involved in the case (Ramadhea, 2022).

Cases or phenomena related to the code of ethics violated by an accountant and public accountant, namely the manipulation of financial statements by the accountant of PT. Wanaartha Life, which collaborates with KAP KNMT and Partners as public accountants, is considered to be included in the category of serious violations (Abigail, 2023). The Financial Services Authority has revoked and frozen the license of Public Accountant Nunu Nurdiyaman through the Ministry of Finance Decree Number 61/KM.1/2023 (Sidik, 2023). The phenomenon related to the existence of a code of ethics for a professional or public accountant profession that has been opposed is motivated by an action to change the financial statements by PT. Wanaartha Life, where there are police findings that are not listed in the company's accountability report of Rp12.1 trillion found by the OJK. In addition, the practice of manipulating the company's financial statements is also due to an imbalance between the exact rate of return from product sales and the company's ability to obtain returns on its investment management.

The case of code of ethics violations related to the manipulation of financial statements at PT Wanaartha Life shows that the main problems related to the phenomenon of ethical violations for the profession of an accountant in Indonesia are corruption and manipulation of financial statements. Corruption and cases of manipulation of financial statements have also become a fairly serious phenomenon and are often found by ACFE Indonesia in 2020 which has a *serious impact* on the financial performance of each business entity. Financial performance has become one of the determining factors, picture, and *image* the success of a company in obtaining profits (Christian et al., 2022). Therefore, to support the quality and maximum level of financial performance, the professional accounting profession, both corporate accountants and public accountants, of course, is also required to be able to understand and apply the applicable code of ethics of the accounting profession.

Based on the phenomenon related to the professional code of ethics of an accountant between PT AWL (Adisarana Wanaartha Life) and the public accountant KAP KMNT and colleagues who have been violated, in this case it is a motivation for the researcher to examine more deeply information about the concept of the code of ethics in the profession of an accountant, such as the principle of responsibility of a profession, competence, professional prudence, and professional behavior with the research title "Analysis of the Application of the Code of Ethics of the Accounting Profession and Cases of Violations Ethics on Financial Performance in the Society 5.0 Era (Case Study of PT. Adisarana Wanaartha Life Insurance)". This study was conducted to conduct an analysis practice on a phenomenon related to the code of ethics of an accountant profession that has been violated in the scope of the business sector, with the

focus on the case study of PT Asuransi Adisarana Wanaartha Life (WAL) to obtain a comprehensive review. Thus, it is hoped that this research will provide new concepts of knowledge and insight into the role of the code of ethics to maintain the integrity and legality of the public in the practice of the accounting profession as well as professional accountants.

THEORETICAL REVIEW

Professional Ethics

One of the basic principles known as "professional ethics" governs how a person should behave professionally and how they can maintain social action based on their professional concept (Fadly et al., 2020). Companies or business entities have ethical standards that are used as guidelines and principles in achieving maximum goals. Professional ethics refers to a set of rule concepts which consist of principles that govern the good and bad of an individual in carrying out a profession both within the scope of the company and society (Pratama & Sudiyatno, 2022). Professional ethics, especially in the world of accounting, includes a set of codes of ethics initiated by IAI which contain the principles of professional ethics in accounting, the implementation of ethical rules, accuracy in the submission of reports and financial performance. Therefore, the importance of professional ethics of accountants in supporting the practice of implementing the code of ethics of the accounting profession and minimizing cases of abuse of authority.

Code of Ethics for the Accountant Profession

Accounting ethics is a standard concept or paradigm that includes the moral values and behavior of professional accountants which are used as a form of accountant practice rules to prevent abuse of authority and maintain public trust in their profession According to IAI (2021), there are five basic ethical principles that are the basis for professional behavior of accountants, namely (Setiawan Et Al., 2024), (ChristinaEt al., (2022), :

1. Integrity: All business and financial transaction reports of a company must be made and compiled clearly and honestly.
2. Objectivity: The ability to be independent in making judgments at the professional level).
3. Professional competence and prudence: Ability with high integrity related to professional knowledge and expertise to ensure clients can receive professional services competently).
4. Confidentiality: The ability to protect personal information resulting from a business process.
5. Professional Ability Behavior: The ability to obey and implement regulations related to all business activities for the public interest and maintain trust in the profession of a Professional Accountant.

Professional Code of Ethics for a Public Accountant

Guidelines and rules related to the professionalism of accountants in the public sector or professional-level accountants have been contained through Government Regulation No. 20 of 2015 concerning the practice of a Public

Accountant or professional which regulates the authority of a public accountant in obtaining a license to provide and deliver services, in accordance with Law Number 5 of 2011 concerning the practice of a Professional Public Accountant. Based on Law Number 5 of 2011 concerning Accountants in the Professional Public Sector. In addition, a certified KSP and PAP institution also issued a report on seven professional characteristics, such as (Duska et al., 2011) :

1. Center in the field of specialized science study
2. The process of implementing formal education whose implementation has been recognized with the aim of acquiring knowledge in a special field taken.
3. Standards related to qualifications at the professional level, which regulates the admission process in taking the intended field of work
4. Rules of conduct that contain a number of specific business rules with clients, co-workers, and the general public
5. There is a process of recognition of status or condition
6. Acknowledging responsibilities in the social sphere related to the description of work for the public interest
7. Business entities that promote group social responsibility

The code of ethics for a professional or public accountant profession is also regulated in the professional standards for public accountants (SPAP), where this standard contains information related to rules or guidelines for work ethics that must be complied with by every accountant. SPAP is also often considered a book that contains a collection of paradigms of rules initiated by committees or institutions, standards and ethics of professional or public accountant compartments. In addition, a professional or public accountant in the Indonesian territory who performs accounting work in KAP, such as an auditor, must have integrated skills, independence and a professional attitude in carrying out his duties as evidenced by certification of accounting standards such as AICPA (Sari et al., 2020). AICPA certification is one way to demonstrate that public accountants can provide consulting services related to financial reporting in accordance with the Professional Accounting Code of Practice and build trust with clients and decision-makers. Thus, the code of ethics of public accountant professionalism plays a very important role in supporting an auditor to have a responsible attitude towards the profession towards his work environment in providing better quality audit results to the KAP institution where he works (Rahayu et al., 2024), (Pradana & Trisnaningsih, 2022).

Violation of the Professional Code of Ethics

Professional ethics is a paradigm concept that regulates moral and behavioral systems that are used as guidelines for work practices. Additional ethical rules for some types of work are always tailored to the characteristics and types of work. It is possible that the basic values of the integrity of the accounting profession will be disrupted if accounting practices violate the code of ethics (Margerety, 2022), (Fitranita & Wijayanti, 2020). In addition, examples of several business ethics phenomena, namely prioritizing the personal interests

of business people and stumbling on very unethical behavior, such as KKN actions and other violations of business ethics.

Public Accountant

The definition of the profession of a public or professional accountant according to Law No. 5 of 2011 Article 29 concerning accountants at the professional or public level is an accounting profession that has a license to provide services related to the client's business such as accounting, auditing, taxation, and others. The main duties of a public accountant or auditor are Murdoko & Trisnaningsih (2024) :

- a) Audit : Audit the financial statement information of a business entity to evaluate its accuracy, reliability, and compliance with applicable SAK.
- b) Tax : The public accountant is responsible for assisting customers in complying with the applicable concept of tax transaction obligations. They should also provide recommendations on legitimate tax planning methods and how to mitigate unexpected risks.
- c) Internal Testing: A public accountant is responsible for supporting customers in maintaining the effectiveness and efficiency of operational activities as well as risks related to the company's business.
- d) Financial Advice: Public accountants have the responsibility to provide the best advice and solutions related to complex financial problems and carry out the business evaluation process of an entity or business entity.

METHODOLOGY

The type of research method used in this study is a case study approach. This approach allows for an in-depth understanding of a particular phenomenon or problem in real situations in the field (Rusli, 2021). Case studies in this case adapt or take a real event related to the facts of *real* events in the scope of society. In addition, the case study approach method is also supported based on information through official news on social media. The technique of collecting data through a case study approach, namely by using various data sources or known as data triangulation, is very important in case studies, because it helps to increase the validity and accuracy of findings, such as news on social media or others.

RESULTS

The Financial Statement Manipulation case carried out by PT Adisarana Wanaartha Life (AWL) in 2020 led to an investigation by the Financial Services Authority (OJK). Because of this, the OJK has imposed a sanction for public accounting firms and accountants who have deliberately changed the company's financial statement information from 2014 to 2019. Some of the sanctions imposed are related to the elimination of the KAP registration mark at the OJK with the issuance of a decree on February 24, 2023. In addition, sanctions were given to several individuals and organizations, including public accountants on behalf of Mr. Jenly Hendrawan, Nunu Nurdiyaman, and the

Public Accounting Firm (KAP) consisting of Mr. Kosasih, Nurdiyaman, Mulyadi Tjahjo & Rekan (KNMT).

Based on the results of the audit conducted by the OJK, it shows that the public accountant and the KAP concerned are unable to prove evidence of irregularities in the financial statements. For example, shareholders, directors, and board of commissioners have shown no evidence of production improvement in high-risk insurance products. In addition, based on the results of the audit of the previous financial statements, it has been found that several unrecorded policies amounting to IDR 12.1 trillion as well as manipulation of accounts in the company's financial statements, consisting of liability accounts of IDR 3.7 trillion, assets of IDR 4.7 trillion, and equity of IDR 977 billion. The shareholder of PT AWL is also suspected of being involved in fraudulent financial statements in favor of PT Fadent Consolidated Companies, the owner of Wanaartha.

According to the Chief Executive of IKNB Supervisory OJK, the responsibilities that the company has at first seem like the usual. After the investigation, it turned out that PT Wanaartha Life had manipulated. PT Fadent generates more dividends over the course of several years due to the reduced number of policies. This case came to light thanks to the support of several Wanaartha stakeholders, who worked together to change the financial statement data. Some employees also work closely with finance and operational staff to provide inaccurate reports to the OJK and ambiguous information to policyholders, and may even be involved in insurance premium embezzlement. The incident caused the government to confiscate PT Wanaartha Life's assets worth IDR 2.4 trillion in October 2022.

DISCUSSION

The case of corruption and manipulation of financial statements of PT Adisarana Wanaartha Life with KAP KNMT and colleagues is one of the very serious violations of the code of ethics of the accounting profession. The impact caused by the misuse or manipulation of financial statements by the company's internal parties will have a negative impact on the company's financial performance achievement itself and investors (Sitepu & Utami, 2023). In addition, the act of manipulating or altering financial statement information that undermines the practice of the code of ethics of the profession of an accountant also provides a wider opportunity for greater problems to escalate.

The case of PT Adisarana Wanaartha Life is also considered very incompatible with the concept of ethics of the accounting profession in Indonesia because their financial statements are manipulated. This is considered to have damaged the public's legality of financial statements and caused financial losses for stakeholders. Companies are required to be able to achieve profits, quality of financial statements, and maintain the legality of stakeholders. The practice of violations within the scope of the code of ethics for the profession of an accountant carried out by PT Adisarana Wanaartha Life with public accountants KAP KNMT and colleagues shows that there is still a

lack of practice of a healthy professional code of ethics for accountants and in accordance with the rules of business ethics.

Findings of Ethical Violations of the Accountant Profession from the Case of PT Adisarana Wanaartha Life

PT Adisarana Wanaartha Life, together with the public accountants of KAP KNMT and Partners, violated the ethical principles of the accounting profession, including:

1. Violation of the Principle of Integrity

The act of manipulating the company's financial statements is one of the acts that violates and damages the integrity aspect of accountants, both accountants in the company itself and public accountants in KAP who work together as financial service partners. An accountant must be able to uphold the principle of integrity in carrying out ethical practices of the business profession. According to the principle of integrity, every accountant must be open, honest, and good at keeping client secrets. This is certainly not in line with the principle of integrity, where an accountant should be able to carry out professional ethical practices in accordance with applicable standards and be able to maintain the integrity and trust of stakeholders (Saridawati Et Al., 2024), (Hanipa et al., 2023). Therefore, the principle of integrity is indispensable for an accounting profession in carrying out code of ethics practices in the field.

2. Violation of the Principle of Objectivity

The accounting profession in carrying out its duties and authorities in the field must be based on objectivity, be fair, and have a high level of independence. The attitude of independencies in the practice of the accounting profession has a very strong influence, especially in the decision-making process which is also accompanied by an attitude of ethical sensitivity. In this case, the principle of objectivity is violated because the accountant manipulates the financial statements, which of course is not in line with the principle of objectivity. As a result, the public accountant was unable to disclose and report the results of the manipulation. This is especially true for dubious financial reporting policies and not reporting that the number of high-risk insurance products has increased. In addition, this case is also motivated by the existence of opportunities, pressures, and rationalizations within the company (Putri & Trisnaningsih, 2022). Thus, the principle of objectivity is very important for an accountant to have in carrying out the practice of professional code of ethics in the business world.

3. Violation of the Principles of Professional Competence and Prudence

Violation of the principle of professional competence occurs when an accountant from a company collaborates with a public accountant from the KAP with the aim of manipulating financial statements. The majority shareholder, public accountant, or accountant of the company in this case manipulated financial statements unethically and violated the ethical standards of the accounting profession. This is certainly not in line with the principles of professional competence and prudence, where cases of violations of the code of

ethics of the accounting profession arise because of the concept of factors in the theory, especially the rationalization factor. This rationalization factor is closely related to the principle of professional competence of accountants; Rationalization is the process of giving reasons for unethical or unprofessional actions . Thus, a professional accountant has an obligation to continue to be required to improve his professional competence to the maximum in accordance with the latest regulatory developments (Sugijaya et al., 2023).

4. *Violation of the principle of confidentiality*

The business idea known as the principle of confidentiality encompasses a set of rules on how to keep information obtained from professional and business relationships confidential and not disclosed to third parties without explicit permission unless due to legal or professional obligations (Muria & Alim, 2021). In addition, do not use confidential information for the personal benefit of professional accountants or third parties. In these cases, the company's accountant and the public accountant work together to violate the code of ethics of confidentiality by covering up mistakes, such as manipulation of financial statements, violating the principles of professional competence. This is certainly contrary to the principle of confidentiality, where cases of violations of the code of ethics of the accounting profession arise because of the concept of factors in the theory, especially the *opportunity* factor. The opportunity factor in this case, where there is access or a great opportunity that each company accountant and public accountant have to cooperate with each other to violate the code of ethics for manipulation of financial statements. Therefore, an accountant must be able to convey all information related to financial statements correctly and accurately.

5. *Violation of the Principles of Professional Conduct*

An accountant must have high professional ability and prudence when carrying out accounting practices, according to the principles of professional conduct. In this situation, public accountants can be considered to be violating the principles of professional conduct if they manipulate the company's financial statements. In addition, if a public accountant cannot find any signs of manipulation or questionable public accountant policies, it can be considered a violation. This is certainly not in line with the principle of professional behavior, where cases of violations of the code of ethics of the accounting profession arise because of the concept of factors in the theory, especially the *rationalization* factor (Dwijendra & Fun, 2023). This rationalization factor is closely related to the principles of professional behavior of accountants; Rationalization is the process of justifying an unethical or unprofessional action or behavior in a way that seems reasonable or acceptable. Thus, a professional accountant has an obligation to continue to be required to improve his professional competence to the maximum in accordance with the latest regulatory developments (Wibowo & Noegroho, 2020).

In the case of PT. Adisarana Wanaartha Life regarding ethical violations that have an impact on financial performance, an analysis of the implementation of the code of ethics of the accounting profession shows that a number of actions violate the five basic ethical principles of the accounting profession. The act of misconduct in this case has violated the five basic ethical principles of professional accountants. Research says that an accountant or public accountant should follow the five basic ethical principles of accounting professional behavior when they work as an accountant. These principles are objectivity, integrity, competence, confidentiality, and professional conduct. Thus, based on the concept of the five codes of ethics for accountants, an accountant must be able to understand, adhere to, and apply professional ethics to the maximum Murdoko & Trisnaningsih (2024), Mayasari & Trisnaningsih (2023), Anggiria & Trisnaningsih (2023).

CONCLUSIONS AND RECOMMENDATIONS

The case involved violations related to the code of ethics for the profession of an accountant that was violated, including the manipulated financial statements of PT Adisarana Wanaartha Life and the inability of the public accountant KAP KNMT and colleagues to find indications of manipulation of financial statements, such as failing to report shareholders, directors, and board of commissioners on the increase in the production of high-risk insurance products. Violations of the code of ethics of the accounting profession of PT AWL and public accounting of KAP KNMT and colleagues have been considered to violate Law No. 8 of 1995 Article 69 and PSAK 55, Provisions of Article 69 of the UUPM letter C number 2 letter d number 1) letter b) Regulation No. VIII.G.7. Step. This violation causes the company's business license to be revoked and policyholders to be harmed.

FURTHER STUDY

Future studies could explore the factors behind these ethical violations and their impact on the financial sector. This includes evaluating regulatory frameworks, oversight mechanisms in public accounting, and the role of corporate governance in managing high-risk financial products. Research could also assess the harm to stakeholders, especially policyholders, and propose measures to strengthen consumer protection and restore trust in the industry.

REFERENCES

- Andriyana, H., & Trisnaningsih, S. (2022). Analisis Pelanggaran Etika dan Kode Etik Profesi Akuntan Di Era Persaingan yang Kompetitif (Studi Kasus PT. Garuda Indonesia (Persero), Tbk.). *Al Qalam: Jurnal Ilmiah Keagamaan Dan Kemasyarakatan*, 16(6), 2304. <https://doi.org/10.35931/aq.v16i6.1568>
- Ansar, R., & Abubakar, K. (2022). Persepsi Akuntan Pendidik, Akuntan Pemerintah, Dan Mahasiswa Akuntansi Terhadap Prinsip Kode Etik Akuntan Indonesia. *Jurnal TRUST Riset Akuntansi*, 10(1).
- Br Sitepu, E. N. K., & Utami, E. S. (2023). Pengaruh Good Corporate Governance Terhadap Kinerja Keuangan Perusahaan Perbankan. *Jurnal*

- Ekonomi Pembangunan STIE Muhammadiyah Palopo*, 9(2), 503.
<https://doi.org/10.35906/jep.v9i2.1775>
- Christian, N., Resnika, R., Yukie, H., Sitorus, R., Angelina, V., Sherly, S., & Febrika, F. (2022). Pendeteksian Fraudulent Financial Reporting Dengan Earnings Manipulation Financial Shenanigans: Studi Kasus Pt Envy Technologies Indonesia Tbk. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 7(1), 14–50.
<https://doi.org/10.38043/jiab.v7i1.3543>
- Christina Christina, Jennifer Meilisa, & Novriyanti Novriyanti. (2022). Menganalisis Kode Etik Profesi Akuntan Publik Pada Indonesia. *Inisiatif: Jurnal Ekonomi, Akuntansi Dan Manajemen*, 2(1), 386–395.
<https://doi.org/10.30640/inisiatif.v2i1.536>
- Dwijendra, I. G. B. N., & Asyik, N. F. (2023). Pengaruh Kode Etik Profesi Akuntan Publik Terhadap Opini Audit Yang Dihasilkan Auditor Pada Kap Yang Terdaftar Di Jawa Timur. *Jurnal Akuntansi Kompetif*, 6(1), 134–136.
<https://doi.org/10.35446/akuntansikompetif.v6i1.1230>
- Eka Mayasari, & Sri Trisnaningsih. (2023). Case Study: Manipulation of Financial Reports at PT. Adisarana Wanaartha Life Insurance (Wanaartha Life). *Formosa Journal of Applied Sciences*, 2(10), 2541–2550.
<https://doi.org/10.55927/fjas.v2i10.6578>
- Fauzi, E., Visar Sinatrya, M., Daru Ramdhani, N., Ramadhan, R., & Muhammad Rasid Safari, Z. (2022). Pengaruh kemajuan teknologi informasi terhadap perkembangan akuntansi. *Jurnal Riset Pendidikan Ekonomi*, 7(2), 189–197.
<https://doi.org/10.21067/jrpe.v7i2.6877>
- Hanipa, S. D., Prabowo, M. A., & Rismawati, R. (2023). Mengintegrasikan Nilai-Nilai Budaya Jawa Dalam Etika Dan Kode Etik Akuntan Publik Untuk Memperkuat Profesionalisme. *Jurnal Akuntansi STIE Muhammadiyah Palopo*, 9(2), 221. <https://doi.org/10.35906/jurakun.v9i2.1587>
- Murdoko, B. D., & Trisnaningsih, S. (2024). Menjaga Integritas Profesi: Faktor-Faktor Yang Mempengaruhi Praktek Etika Pada Akuntan Publik. *Journal of Economic, Bussines and Accounting (COSTING)*, 7(5), 2141–2150.
- Muria, R. M., & Alim, M. N. (2021). Perilaku Etis Dan Kode Etik Akuntan Profesional Dalam Akuntan Publik. *Wacana Equilibrium (Jurnal Pemikiran Penelitian Ekonomi)*, 9(01), 41–52.
<https://doi.org/10.31102/equilibrium.9.01.41-52>
- Pradana, B. A., & Trisnaningsih, S. (2022). Pengaruh Akuntabilitas Dan Profesionalisme Terhadap Kualitas Audit Dengan Due Professional Care Sebagai Variabel Moderasi. *Journal of Economic, Bussines and Accounting (COSTING)*, 6(1), 475–482. <https://doi.org/10.31539/costing.v6i1.4406>
- Putri, D. R., & Trisnaningsih, S. (2022). Pengaruh Pengetahuan, Independensi Dan Sensitivitas Etika Auditor Terhadap Kualitas Audit (Studi Kasus Pada

- Kantor Akuntan Publik Di Surabaya). *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 6(1), 782–793.
- Rahayu, I. T., Lestari, A. N., & Eka, A. (2024). Literatur Review: Implementasi Etika Profesi Akuntan Publik Terhadap Meningkatnya Kualitas Audit. *Journal of Management and Innovation Entrepreneurship (JMIE)*, 1(2), 139–149. <https://doi.org/10.59407/jmie.v1i1.325>
- Ramadhea Jr, S. (2022). Literature Review: Etika Dan Kode Etik Profesi Akuntan Publik. *Jurnal Akuntansi Kompetif*, 5(3), 373–380. <https://doi.org/10.35446/akuntansikompetif.v5i3.1121>
- Robbana, S. (2023). Seni dalam Proses Pembukuan berdasarkan Etika Profesi Akuntansi:(Kasus Pencatatan Laporan Keuangan PT DNN Mojokerto). *Journal Of Economics, Business, Management, Accounting And Social Sciences*, 1(4), 134–138.
- Rosyta Pratiwi. (2023). Analisis Pelanggaran Prinsip Dasar Etika Akuntan Pada PT. Asuransi Jiwasraya. *Mimbar Administrasi FISIP UNTAG Semarang*, 20(1), 212–221. <https://doi.org/10.56444/mia.v20i1.673>
- Rusli, M. (2021). Merancang Penelitian Kualitatif Dasar/Deskriptif dan Studi Kasus. *Al-Ubudiyah: Jurnal Pendidikan Dan Studi Islam*, 2 (1), 48-60.
- Sari, R. P., Hastuti, E. S., & Ec Dyah Ratnawati, M. M. (2020). *Pemeriksaan Akuntansi Berbasis International Standards On Auditing (ISA)*. Scopino Media Pustaka.
- Saridawati, S., Simamora, R. T., & Sembiring, R. B. (2024). Analisis Pelanggaran Etika dalam Praktik Akuntansi Keuangan: Studi Kasus PT. Maskapai Garuda Indonesia. *Innovative: Journal Of Social Science Research*, 4(3), 13165–13174.
- Setiawan, D., Wea, S. L., Safitri, R. A., & Sumarni, T. (2024). Analisa Pelanggaran Etika Profesi Akuntansi (Studi Kasus PT Garuda Indonesia: Skandal Manipulasi Laporan Keuangan). *Research Accounting and Auditing Journal*, 1(2), 62–70.
- Sugijaya, R. P., Widyaningsih, A., & Arief, M. (2023). *Jurnal Pendidikan Akuntansi dan Keuangan*.
- Wibowo, P. F. A., & Noegroho, Y. A. K. (2020). Pengaruh pemahaman kode etik auditor pemerintah terhadap kemampuan auditor dalam mendeteksi kecurangan. *Jurnal Bisnis Dan Ekonomi*, 27(1).