



The Influence of Professional Ethics, Professional Qualification Level, and Continuing Professional Development on Audit Quality

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Abstract. Audit quality is a crucial factor in ensuring the reliability of financial statements and building public trust in the information provided by the company. This study aims to investigate the relationship between professional ethics, professional qualification level, and continuing professional development (CPD) on audit quality using a systematic literature review approach. The literature review was conducted through various databases, resulting in 204 relevant articles, which were then filtered into 51 articles that met the inclusion criteria. Professional ethics plays a major role in ensuring auditors carry out their duties with integrity and objectivity. A strong ethical framework can prevent conflicts of interest and increase auditor accountability, which is essential to producing reliable audit results. The level of professional qualification, including formal education and certification, is also an important factor affecting audit quality. Higher qualifications are associated with better analytical skills and a deeper understanding of complex financial reporting and auditing standards. In addition, CPD is essential for auditors to stay abreast of the latest developments in audit practices, regulations, and accounting standards. CPD not only improves technical skills but also contributes to ethical decision-making and the ability to adapt to changes in the industry. This study emphasizes the importance of the role of these three aspects in supporting optimal audit quality.

Keywords: Professional Ethics, Professional Qualification Level, Continuing Professional Development, Audit Quality.

1 Introduction

Audit quality is a vital element in maintaining the reliability of financial statements and building public trust in the information provided by the company. Factors that contribute to audit quality are diverse, including professional ethics, the auditor's qualification level, and continuing professional development (CPD) efforts.

Professional ethics are an important foundation for auditors in carrying out their duties with integrity and objectivity. A strong ethical system helps prevent potential conflicts of interest and maintains auditor accountability. In addition, the level of qualifications held by auditors, which includes formal education and certification, also plays a major role in determining how well auditors can assess and analyze complex financial statements. High qualifications are often associated with a deep

understanding of the latest accounting standards and audit practices. According to Hegazy (2019), the implementation of a strong code of ethics among auditors contributes significantly to the quality of audit results. Violations of ethics can lead to inaccurate audit results, which in turn harm stakeholders.

The level of professional qualifications plays an important role in determining the quality of the audit produced. Auditors who have higher formal education and professional certification usually have a deeper understanding of the complexity of financial statements and accounting practices. This is important because today's financial statements often contain complex elements and require detailed analysis.

A study by Alzeban and Gwilliam (2014) showed that auditors who are better qualified tend to have higher analytical skills. This ability allows them to be more accurate in evaluating and assessing the information presented in the audit report, which in turn increases the accuracy and reliability of the audit results. Another study by O'Leary and Stewart (2013) also confirmed that auditors with a strong educational background and professional certification showed a better level of performance in audit testing, which contributed to reducing the risk of errors in financial statements.

In addition, auditors who continue to improve their qualifications through continuing education programs or professional certification tend to be better prepared for changes in regulations and best practices in the industry. According to Gray and Manson (2016), improving qualifications through professional development programs not only improves technical knowledge but also the ability to apply that knowledge in audit practice, resulting in higher-quality results. Therefore, it is important for organizations to prioritize the training and qualification development of their auditors, to ensure that they can provide high-quality audit services that meet the standards expected by the market and stakeholders.

This article aims to explore the relationship between professional ethics, qualification level, and CPD on audit quality. By understanding the influence of these factors, it is hoped that it can provide valuable insights for stakeholders in improving audit practices and the results produced.

2 Literature Review

2.1 The Influence of Professional Ethics on Audit Quality

Professional ethics is a set of principles and norms that govern the behavior and actions of professionals in carrying out their duties. In the context of auditing, professional ethics serves as a basis for ensuring that auditors operate with integrity, objectivity, and independence. Codes of ethics issued by professional organizations, such as the International Federation of Accountants (IFAC) and the Indonesian Institute of Accountants (IAI) provide clear guidance for auditors to comply with ethical standards in their practices.

The importance of professional ethics in auditing can be seen from several aspects. First, professional ethics helps auditors maintain integrity and objectivity during the audit process. Hegazy (2019) emphasized that the implementation of a strong code of ethics among auditors is essential to increasing public trust in financial statements because auditors with integrity are better able to provide accurate and reliable assessments. Furthermore, auditors are often faced with situations where personal or

professional interests can influence their judgments. Professional ethics serves to avoid conflicts of interest, so auditors can provide objective opinions without being influenced by external pressure. Kaptein (2011) noted that an ethically supportive environment can strengthen auditors' ethical decisions in difficult situations.

In addition, professional ethics also contribute to auditor behavior in the field. Auditors who have high ethical awareness tend to be more honest in disclosing findings, even though the results may not be in accordance with client expectations. Research by Shafer and Morris (2010) showed that auditors who are committed to ethics often show better performance in presenting transparent and accurate audit reports. Finally, education on professional ethics is crucial in preparing auditors to face existing challenges.

Training programs that focus on ethics can help auditors understand the consequences of their actions and make the right decisions in complex situations. According to Jones (2013), continuous development in ethical aspects can help auditors overcome ethical dilemmas that may arise in their audit practice.

Overall, professional ethics not only serves as a guide to behavior but also becomes a determining factor in the quality of the resulting audit. The application of solid ethical principles in audit practice is expected to increase accountability and public trust in financial reports.

2.2 Effect of Professional Qualification Level on Audit Quality

The level of professional qualification is one of the key factors that affect audit quality. Auditor qualifications include formal education, training, and professional certifications they have obtained. Auditors with higher qualifications tend to have a deeper understanding of the complexity of financial statements and accounting practices, so they are able to provide more accurate and reliable assessments.

The effect of qualifications on audit quality can be seen from several aspects. First, auditors who have solid formal education, especially in accounting and finance, are more competent in understanding and analyzing financial information. Alzeban and Gwilliam (2014) stated that more qualified auditors demonstrate better analytical skills, which directly contribute to the accuracy and reliability of audit reports. In addition, professional certifications such as Certified Public Accountant (CPA) or Chartered Accountant (CA) indicate that auditors have met strict professional standards and have a deep understanding of accounting principles and audit practices. Carey and Libby's (2001) research showed that certified auditors generally perform better than uncertified auditors because they have a better understanding of the latest regulations and practices.

In addition to theoretical knowledge, auditors with good qualifications also have strong analytical skills. According to Chen et al.'s (2018) research, more qualified auditors are better able to detect errors and fraud in financial statements, which contributes to improved audit quality. Finally, the level of qualification reflects the auditor's commitment to continuous professional development. Auditors who continue to improve their qualifications through additional training and education will be better prepared to face challenges in audit practice. Gray and Manson (2016) noted that auditors who are active in continuous professional development show better performance and are able to adapt to changes in regulations and best practices.

Overall, the level of qualification of the auditor's profession greatly influences the quality of the audit produced. Therefore, it is important for organizations to prioritize education and training for auditors so that they have the qualifications needed to produce high-quality audits.

2.3 The Influence of Continuing Professional Development on Audit Quality

Continuing Professional Development (CPD) is a continuous process to improve professional skills, knowledge, and competence in a field. In the audit world, CPD is very important to ensure that auditors always follow the latest developments in audit practices, regulations, and accounting standards. Through CPD, auditors can consistently improve their qualifications, which in turn has a positive impact on the quality of the audits they perform.

The importance of CPD in audit quality can be explained through several points. First, CPD allows auditors to update their knowledge and skills with the latest information on changes in accounting standards and audit practices. According to Gray and Manson (2016), auditors who actively participate in CPD programs can apply the latest knowledge in their work, which improves the quality of audit results. Furthermore, CPD also contributes to the improvement of professional ethics, where auditors can deepen their understanding of ethical principles. Research by McCarthy et al. (2015) showed that auditors who engage in ongoing ethics training tend to make more ethical decisions, which in turn improves audit quality.

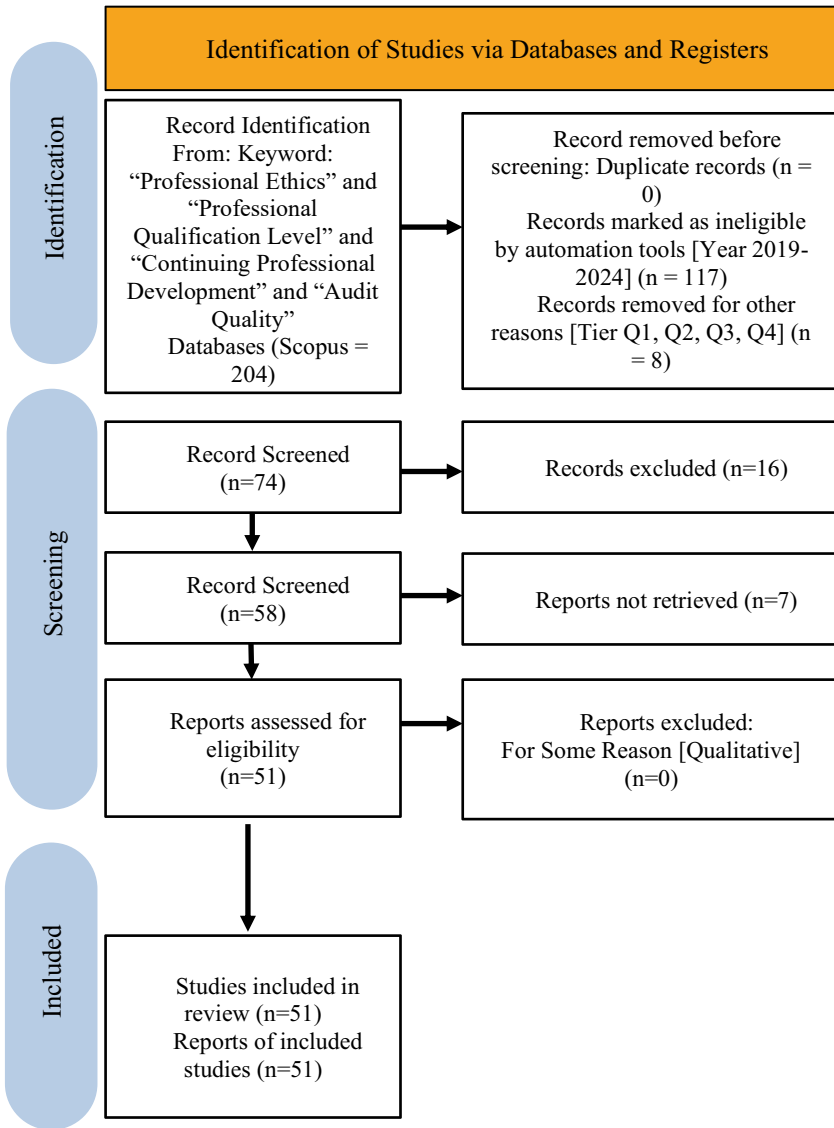
In addition, CPD provides auditors with the ability to adapt quickly to changing regulations and evolving technology. Raghunandan and Ramamoorti (2016) found that auditors who actively participate in CPD are better prepared to face challenges arising from regulatory changes. Finally, auditors who regularly participate in CPD programs not only improve their knowledge but also their overall performance. Hsiao et al. (2018) noted that auditors involved in CPD consistently demonstrated higher levels of client satisfaction and better audit results.

Thus, CPD has a very important role in maintaining and improving auditor competence. Through a commitment to continuous professional development, auditors can ensure that they provide high-quality audit services that meet applicable standards.

3 Methodology

The research method applied in this study is qualitative research with a Systematic Literature Review approach. According to Moher et al. (2009), a systematic literature review is a method designed to identify, evaluate, and interpret all research results that are relevant to a particular question or topic. This process includes three main steps: literature identification, literature screening, and literature result analysis. The literature search stage is carried out through the Publish and Perish application. The next stage is carried out through the site <http://watase.web.id/> and the Publish and Perish application which will be illustrated in the image on the following page.

Table 1. Prisma Tahap Pencarian Literatur



The first stage in compiling this article is a literature search. The literature search process is carried out by entering keywords related to the research, namely, "Professional Ethics", "Professional Qualification Level", "Continuing Professional Development" and "Audit Quality" using the Watase application which will automatically find articles related to the keywords entered. At the stage of searching for articles using Watase, there were 204 articles that matched the keywords. After the search process, we eliminated articles that did not meet the inclusion criteria. The initial elimination process was articles with a time span of 2019-2024 which resulted

in 117 articles, the second elimination was removing articles that were not included in the article category with rankings Q1, Q2, Q3, and Q4. The results of the second elimination showed that there were 8 articles that did not meet the ranking criteria.

After the first stage of elimination, namely identification, the next step was filtering consisting of several stages of elimination, namely filtering manually by conducting careful filtering to check whether the keywords are in the title and abstract, which resulted in 16 articles that did not include the keywords. The next stage of elimination was to remove articles for which data was not available, and 7 articles were found. The results of the identification elimination stage obtained the final results of 51 eligible articles and met all the established criteria.

4 Results

Data from 51 eligible articles will be detailed in the following table.

Table 2. Results of Systematic Literature Review

Authors	Publisher and Index	Articles Title
W.R Knechel (2020)	Elsevier (Q1)	Understanding financial auditing from a service perspective
M.B Farooq (2019)	Emerald (Q1)	The shaping of sustainability assurance through the competition between accounting and non-accounting providers
Y. Chang (2019)	Elsevier (Q2)	The impact of internal audit attributes on the effectiveness of internal control over operations and compliance
K. McBride (2022)	Emerald (Q3)	“Big results require big ambitions”: big data, data analytics and accounting in masters courses
A.M Rozario (2019)	American Accounting Association (Q2)	Reengineering the audit with blockchain and smart contracts
B.S Tan (2019)	Wiley Blackwell Ltd (Q2)	Blockchain as the Database Engine in the Accounting System
M. Tayyab (2021)	Elsevier (Q1)	An interactive fuzzy programming approach for a sustainable supplier selection under textile supply chain management
A.A.G Agung (2022)	King Saud bin Abdulaziz University (Q1)	Blockchain for smart grid
L.M Cunningham (2019)	American Accounting Association (Q1)	What's in a name? Initial evidence of U.S. audit partner identification using difference-in-differences analyses
J. Jiang (2019)	American Accounting association (Q1)	Big N auditors and audit quality: New evidence from quasi-experiments

J.J Burke (2019)	American Accounting Association (Q1)	Audit partner identification and characteristics: Evidence from U.S. form AP filings
A Hammami (2020)	Emerald (Q1)	Audit quality, media coverage, environmental, social, and governance disclosure and firm investment efficiency: Evidence from Canada
J. Bedard (2019)	American Accounting Association (Q1)	Consequences of expanded audit reports: Evidence from the justifications of assessments in France
L.C Reid (2019)	Wiley Blackwell (Q1)	Impact of Auditor Report Changes on Financial Reporting Quality and Audit Costs: Evidence from the United Kingdom
F. Baalouch (2019)	Springer (Q1)	A study of the determinants of environmental disclosure quality: evidence from French listed companies
N. Raimo (2021)	John Wiley & Sons Ltd (Q1)	Do audit committee attributes influence integrated reporting quality? An agency theory viewpoint
K. Albitar (2021)	Emerald (Q1)	Auditing in times of social distancing: the effect of COVID-19 on auditing quality
K.D Westermann (2019)	Wiley Blackwell (Q1)	PCAOB Inspections: Public Accounting Firms on “Trial”
F. Bravo (2019)	John Wiley & Sons Ltd (Q1)	Sustainable development disclosure: Environmental, social, and governance reporting and gender diversity in the audit committee
K. Chalmers (2019)	Elsevier (Q1)	Internal control in accounting research: A review
K. Hummel (2019)	Springer (Q1)	The Role of Sustainability Performance and Accounting Assurers in Sustainability Assurance Engagements
R. Wang (2020)	Routledge (Q1)	Corporate Governance, Integrated Reporting and the Use of Credibility-enhancing Mechanisms on Integrated Reports
D. Stuer (2019)	MDPI (Q2)	A sustainable career perspective of work ability: The importance of resources across the lifespan
X. Jin (2021)	Routledge (Q1)	Learning from novice–expert interaction in teachers’ continuing professional development
M.J Piatkowski (2020)	MDPI (Q2)	Expectations and challenges in the labour market in the context of industrial revolution 4.0. the agglomeration method-based

		analysis for Poland and Other EU Member States
N. Katmon (2019)	Springer (Q1)	Comprehensive Board Diversity and Quality of Corporate Social Responsibility Disclosure: Evidence from an Emerging Market
R. Manita (2020)	Elsevier (Q1)	The digital transformation of external audit and its impact on corporate governance
D. Aobdia (2019)	Elsevier (Q1)	Do practitioner assessments agree with academic proxies for audit quality? Evidence from PCAOB and internal inspections
S. Banks (2020)	SAGE Publication (Q1)	Practising ethically during COVID-19: Social work challenges and responses
F. Zamora-Polo (2019)	MDPI (Q1)	Teaching for a better world. Sustainability and Sustainable Development Goals in the construction of a change-maker university
G.C. Banks (2019)	Human Science Press (Q1)	Answers to 18 Questions About Open Science Practices
C. Hauser (2019)	Springer (Q1)	Fighting Against Corruption: Does Anti-corruption Training Make Any Difference?
T. Kolmykova (2019)	Institute of Society Transformation (Q3)	Human role in the modern robotic reproduction development
S.L. Slocum (2019)	Elsevier (Q1)	The impact of neoliberalism on higher education tourism programs: Meeting the 2030 sustainable development goals with the next generatio
E. Sjogren (2019)	Emerald (Q1)	Accounting and professional work in established NPM settings
M. Rezael (2021)	Elsevier (Q1)	Key indicators of ethical challenges in digital healthcare: A combined Delphi exploration and confirmative factor analysis approach with evidence from Khorasan province in Iran
M. Bijani (2019)	SAGE Publication (Q1)	Nurses', nursing students', and nursing instructors' perceptions of professional values: A comparative study
A. Caplinska (2019)	Entrepreneurship & Sustainability (Q1)	Analysis of financial literacy tendencies with young people
P.L. Joshi (2020)	Inderscience Enterprise (Q4)	Continuous internal auditing: Can big data analytics help?

A Kucharcikova (2019)	MDPI (Q2)	The motivation of students at universities as a prerequisite of the education's sustainability within the business value generation context
E. Ruiz-Barbadillo (2022)	Emerald (Q2)	The choice of incumbent financial auditors to provide sustainability assurance and audit services from a legitimacy perspective
N. Mercer (2019)	Elsevier (Q1)	Dialogue, thinking together and digital technology in the classroom: Some educational implications of a continuing line of inquiry
R. Kitchin (2019)	Routledge (Q1)	The (In)Security of Smart Cities: Vulnerabilities, Risks, Mitigation, and Prevention
J. Imants (2020)	Taylor & Francis (Q1)	A model of teacher agency in professional development and school reform
Q. Peng (2019)	Taylor & Francis (Q1)	An analysis of the Chinese Football Reform of 2015: why then and not earlier?
B.H See (2020)	MDPI (Q2)	Teacher recruitment and retention: A critical review of international evidence of most promising interventions
S. Asonito (2019)	Elsevier (Q1)	Which skills and competences to develop in accountants in a country in crisis?
K. Plant (2019)	Elsevier (Q3)	Preparing work-ready graduates – skills development lessons learnt from internal audit practice
M. Bowles (2020)	Daikin University (Q2)	Future-proofing accounting professionals: Ensuring graduate employability and future readiness
R. Macve (2020)	Routledge (Q2)	Perspectives from mainland China, Hong Kong and the UK on the development of China's auditing firms: implications and a research agenda
V. Ellis (2021)	Routledge (Q1)	A new political economy of teacher development: England's Teaching and Leadership Innovation Fund

4.1 Journal Ranking

Journal ranking is a crucial thing that needs to be analyzed in depth to ensure the quality and credibility of the sources used in this research. The following journal ranking graph will show the number of articles published in the Q1, Q2, Q3, and Q4

rankings. This ranking refers to the journal tier which is used as an indicator of the journal's reputation and impact in its field.

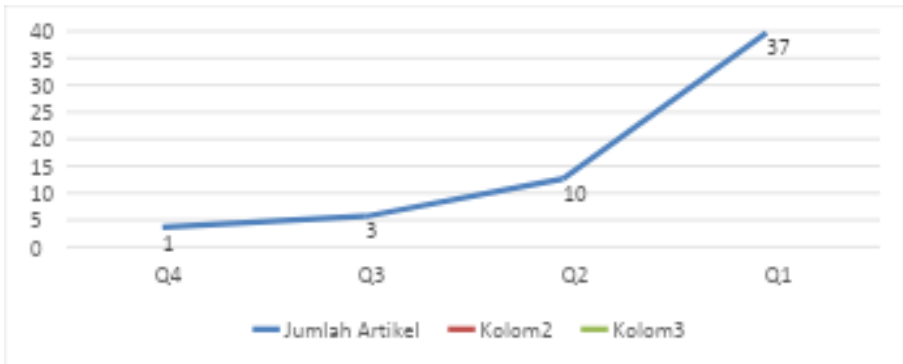


Fig. 1. Distribution of articles based on journal ranking

The graph in Figure 1 shows the distribution of articles based on journal quartile ranking. There are 37 articles published in journals ranked Q1, indicating that most of the research comes from high-quality sources.

Furthermore, there are 10 articles in Q2, which also reflects good quality. There are 3 articles in Q3, indicating that research from sources with medium rankings still has relevance. Meanwhile, only 1 article was published in Q4, indicating that publications from sources with the lowest rankings are very few. Overall, these data illustrate the dominance of publications from high-quality journals in the research analyzed.

4.2 Publication Year

Information related to the year of publication of articles is important to analyze in order to know and also understand the interests and focus of research that always change over time. In addition, analysis of the year of publication is also important to ensure that research is supported by a strong literature foundation and is also relevant to current developments. The following is a graph of the year of publication of articles in this study.

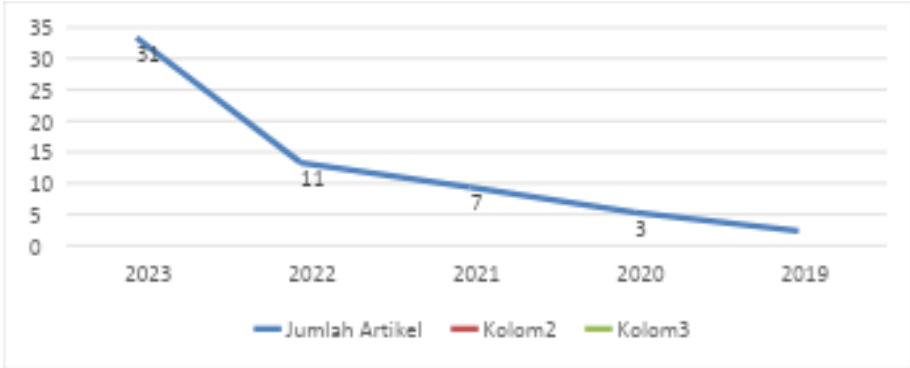


Fig. 2. Distribution of articles by year of publication

The data in the graph illustrates the number of articles published from 2019 to 2023. In 2019, there were 31 articles, which was the highest number in that period. After that, the number of articles decreased, with 11 articles in 2020, followed by 7 articles in 2021. The number of articles decreased again to 3 in 2022, and no articles were published in 2023. Overall, these data reflect a significant downward trend in article publications over the past five years.

4.3 Publication Database

Analysis of the article publisher database is important to ensure that this research is sourced from reliable, relevant, open, and accessible literature. The following is data on the distribution of article publishers used in this study.

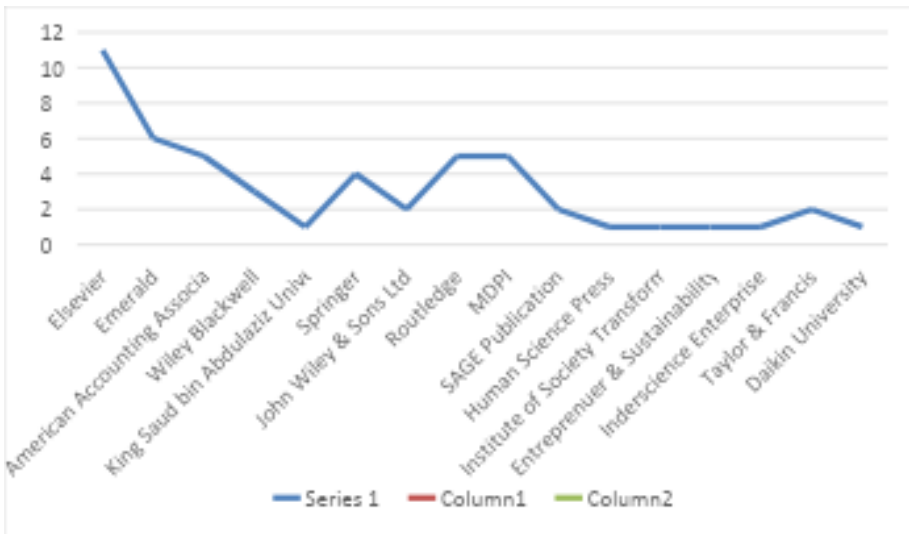


Fig. 3. Distribution of articles by publication database

These data illustrate the distribution of the number of articles published by publishers or institutions. The leading publisher is Elsevier, which recorded the highest number with 11 articles. It is followed by Emerald with 6 articles, indicating their strength in the field. The American Accounting Association, along with Routledge and MDPI, each published 5 articles, indicating the significant contribution of these three publishers to the existing literature. Wiley Blackwell follows with 3 articles, while Springer has 4 articles.

In addition, several other publishers, such as John Wiley & Sons Ltd, SAGE Publication, and Taylor & Francis, each published 2 articles. There are also publishers that only published 1 article, including King Saud bin Abdulaziz University, Human Science Press, Institute of Society Transformation, Entrepreneur & Sustainability, Inderscience Enterprise, and Daikin University.

Overall, these data showed the diversity in publishers contributing to the publication of articles in this field, reflecting the broad spectrum of research and the variety of perspectives generated by different institutions. This emphasizes the importance of collaboration between publishers in enriching academic literature and supporting the development of knowledge in related fields.

5 Discussion

From the data presented in the introduction and theoretical basis, it can be seen that audit quality is influenced by various interrelated factors, including professional ethics, professional qualification level, and continuing professional development (CPD). Each of these factors plays an important role in ensuring that the audit conducted meets high standards and can be trusted by stakeholders.

5.1 Professional Ethics and Audit Quality

Professional ethics is the main foundation that ensures auditors work with integrity, objectivity, and independence. According to Hegazy (2019), the implementation of a strong code of ethics among auditors is very important to increase public trust in financial statements. Auditors who adhere to strong ethical principles tend to be able to provide objective opinions without being influenced by external pressure. This study also shows that professional ethics is not only a guideline for behavior, but also functions as a tool to avoid conflicts of interest, so auditors can provide more accurate and reliable assessments.

5.2 Professional Qualification Level and Audit Quality

The auditor's professional qualifications play an important role in determining the quality of the audit produced. Auditors with higher qualifications, such as formal education in accounting and finance, and professional certifications such as CPA or CA, tend to have a deeper understanding of the complexity of financial statements. This is important because financial statements often contain complex elements and require detailed analysis. Alzeban and Gwilliam (2014) stated that more qualified auditors demonstrate better analytical skills, which directly contribute to the accuracy

and reliability of audit reports. Therefore, it is important for organizations to prioritize education and training for auditors so they have the qualifications needed to produce high-quality audits.

5.3 Continuing Professional Development (CPD) and Audit Quality

CPD is a continuous process to improve professional skills, knowledge, and competence. CPD programs help auditors to continuously update their knowledge of the latest accounting standards and audit practices, which will ultimately improve the quality of the audits they produce. Gray and Manson (2016) stated that auditors who are active in CPD are better able to apply the latest knowledge in their work, which improves the quality of audit results. In addition, CPD also helps auditors to adapt quickly to regulatory changes and ever-evolving technology. Therefore, commitment to CPD is essential to maintain and improve auditor competence in providing high-quality audit services.

5.4 Key Findings from the Reviewed Literature

The identified articles showed that there is a general consensus on the importance of the three factors in improving audit quality. For example, Knechel (2020) highlights the importance of a deeper understanding of audit practices from a service perspective. Farooq (2019) discusses how competition between accounting and non-accounting providers shapes the quality of sustainability assurance. Other articles such as Chang (2019) and Rozario (2019) discuss the importance of internal audit attributes and emerging technologies such as blockchain in improving audit effectiveness.

Based on these data and discussions, it can be concluded that audit quality does not depend on a single factor but is the result of a combination of various factors that support each other. Professional ethics, professional qualifications, and continuing professional development are the three main pillars that organizations and auditors must pay attention to in order to ensure that the audits produced are of high quality, accurate, and reliable. Organizations need to pay more attention to the training and development of their auditors' qualifications, as well as ensuring that auditors remain steadfast in upholding the principles of professional ethics.

6 Conclusion

This study confirms that professional ethics, auditor qualifications, and continuing professional development (CPD) are essential elements that contribute to improving audit quality. Auditors who adhere to ethical principles tend to perform their duties with higher integrity, objectivity, and independence, which in turn increases public confidence in audit results. Good qualifications and professional certification enable auditors to better understand the complexity of financial statements and accounting standards, thereby improving their ability to detect possible errors or fraud. In addition, active involvement in CPD programs is essential to maintain and improve auditor competence, as well as to help them adapt to dynamic regulatory changes.

From the results of this study, it can be concluded that in order to achieve high audit quality standards, there needs to be a commitment from auditors to consistently apply professional ethics, improve qualifications through education and certification, and engage in continuing professional development. Support from organizations and educational institutions is also very important in providing the necessary resources and training. With these steps, it is expected that auditors can produce audit reports that are not only accurate and reliable, but also meet the expectations of all stakeholders. This is crucial in maintaining market integrity and increasing public trust in the financial reports produced.

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