



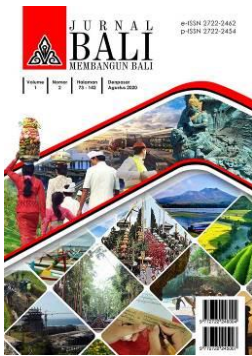
Integrating Ethics to Heart: Between Bureaucratization and Democratic Accountability on Government Auditor

I Gusti Ayu Purnamawati¹, Komang Fridagustina Adnantara²

¹Universitas Pendidikan Ganesha, Indonesia

²Universitas Triatma Mulya, Indonesia

email : ¹ayu.purnamawati@undiksha.ac.id, ²frida.adnantara@triatmamulya.ac.id



Sejarah Artikel

Diterima pada
11 Juli 2025

Direvisi pada
21 Juli 2025

Disetujui pada
23 Agustus 2025

Abstract

Purpose: This study analyzes the ethics and professionalism of government auditors of the Financial and Development Supervisory Agency of the Bali Provincial Representative Office.

Research methods: The total sample of 65 people. This study employs a quantitative approach, utilizing a questionnaire with a 1-5 Likert scale for data collection. The analysis model uses Structural Equation Modeling.

Findings: The study results indicate that professional ethics, education, and experience greatly influence the professionalism of government auditors. Suppose the government and institutions can implement measures to prevent fraud and budget irregularities early. In that case, clean, transparent, and accountable budget implementation principles can be implemented properly and comprehensively.

Implication: Although public sector control has been largely overlooked in political theory, Aristotle, John Stuart Mill, and Max Weber emphasized the importance of the audit function to ensure that the power of public administration is not too broad, highlighting various aspects to shape its character. The Financial and Development Supervisory Agency will be effective if it carries out its functions and authorities properly and monitors and internally reports any deviations in budget implementation in the government and institutions.

Keywords: accountability, auditor, bureaucratization, ethics, government.

Abstrak

Tujuan: Penelitian ini menganalisis etika dan profesionalisme auditor pemerintah di Badan Pengawasan Keuangan dan Pembangunan Kantor Perwakilan Provinsi Bali.

Metode penelitian: Jumlah sampel 65 orang. Penelitian ini menggunakan pendekatan kuantitatif, menggunakan kuesioner dengan skala Likert 1-5 untuk pengumpulan data. Model analisis menggunakan Structural Equation Modeling.

Hasil: Hasil penelitian menunjukkan bahwa etika profesi, pendidikan, dan pengalaman sangat memengaruhi profesionalisme auditor pemerintah. Pemerintah dan lembaga diharapkan dapat menerapkan langkah-langkah pencegahan kecurangan dan penyimpangan anggaran sejak dini. Dengan demikian, prinsip-prinsip pelaksanaan anggaran yang bersih, transparan, dan akuntabel dapat diterapkan dengan baik dan komprehensif.

Implikasi: Meskipun pengendalian sektor publik sebagian besar diabaikan dalam teori politik, Aristoteles, John Stuart Mill, dan Max Weber menekankan pentingnya fungsi audit untuk memastikan bahwa kewenangan administrasi publik tidak terlalu luas, dengan menyoroti berbagai aspek yang membentuk karakternya. Badan Pengawas Keuangan dan Pembangunan akan efektif jika menjalankan fungsi dan kewenangannya dengan baik serta memantau dan melaporkan secara internal setiap penyimpangan dalam pelaksanaan anggaran di pemerintahan dan lembaga.

Kata kunci: akuntabilitas, auditor, birokratisasi, etika, pemerintahan.

INTRODUCTION

The community's demands for clean governance necessitate a robust supervisory function and an effective internal control system for implementing

government and state financial management. This is intended to ensure that the implementation of activities is based on the established policies and plans, and that objectives are achieved economically, efficiently, and effectively, resulting in the desired outcomes and compliance with applicable policies, regulations, and laws. As mandated in Article 59, Paragraph 2 of Government Regulation Number 60 of 2008 concerning the Government Internal Control System, the Financial and Development Supervisory Agency supervises the implementation of the Government Internal Control System. The Financial and Development Supervisory Agency must prepare technical guidelines for SPIP (organization, socialization, education, training, guidance, and consultation) and improve the competence of auditors of government internal supervisory officers.

A good auditor is required to be professional in carrying out their duties. Professionalism is a demand for responsibility from a professional who determines the quality of a job (Napitupulu *et al.*, 2022). Although there are standards and codes of professional ethics, frequent cases of collusion, corruption, or fraud still occur, leading the public to doubt the auditor's commitment to their professional code of ethics. If the code of ethics and standards are implemented correctly and consistently, then these cases of deviation should not occur (Rahahle, 2017; Dharmasiri *et al.*, 2022). One factor that can influence an auditor's professionalism is education in accounting, as it enables auditors to gain knowledge and understanding of how to carry out audit tasks effectively. The professionalism of government auditors can also be influenced by the training they have attended. This training should cover both technical and general knowledge aspects because training can increase positive reactions, ultimately increasing a person's job performance (Purnamawati & Adnyani, 2019).

Normative auditing characteristics, such as independence and professionalism, are based on democratic theory. The ambiguity of the auditor's role and responsibility is a consequence of the uncertainty of the main principles and the regulation of the accountability process, as well as changes in the profession's attitude towards the scope of audit objectives. According to the democratic perspective, auditors need to recognize citizens as principals, which means meeting society's expectations regarding their role and aiming to limit public sector mismanagement. This requires a higher ambition than simply reporting to administrative management and elected politicians (Gustavson, 2013).

To demonstrate their expertise or professionalism, auditors must also have experience in audit practice, as inexperienced auditors tend to make more errors than experienced auditors. Therefore, a good auditor is required to have professionalism in carrying out their duties, which means a professional who has been educated to carry out their complex tasks independently and solve problems that arise in carrying out these tasks by using their expertise and experience (Triyanto, 2024). In auditing standards, especially general standards, it is stated that audits must be carried out by one or more persons with sufficient technical expertise and training as auditors. Auditors must use their professional skills carefully and thoroughly to conduct audits and prepare their reports. Audits require high competence and professionalism. This competence is not only influenced by formal education but also by many other influencing factors, including experience (Mohammed & Farhoud, 2022).

The Financial and Development Supervisory Agency is a high-level institution within the Indonesian state system, with the authority to examine the management and accountability of state and development finances. According to the 1945 Constitution,

the institution is free and independent and is trusted to be able to realize good corporate governance with the task of examining the management and responsibility of state finances carried out by the Central Government, Regional Governments, and other state institutions (Ramadhani *et al.*, 2021; Taher *et al.*, 2022). The Bali Province Representative Office of the Financial and Development Supervisory Agency is the representative of the Republic of Indonesia, which has the authority to supervise the management of Government finances in the Province of Bali. Based on an initial study conducted at the Bali Province Representative Office of BPKP, it was found that in the Bali region, there were 21 cases of budget irregularities, including corruption crimes, resulting in a state loss of approximately Rp 17.02 billion. The data was revealed based on the audit results of the Bali Province Representative Office of the Financial and Development Supervisory Agency, which oversees the Provinces of Bali and NTB. Of the cases handled in Bali, 15 have been referred to investigators. In detail, 12 cases were referred to the prosecutor's office worth more than Rp15.65 billion, and three other cases were referred to the police, with state losses of more than Rp59.37 million. Of the 15 corruption cases referred to investigators, the court has decided on one case, worth Rp 862.57 million. He stated that in one other case, the investigation was halted, which was worth more than IDR 7.77 million, and in nine other cases, the investigation was also halted, which was worth more than IDR 2.05 billion (Rohmat, 2011).

This poses a threat to the level of professionalism exhibited by the auditors of the Bali Province representative's Financial and Development Supervisory Agency. On the other hand, the professional ethics, education, and work experience of auditors are crucial in supporting the professionalism of auditors, so these factors need to be considered by the leadership of the Financial and Development Supervisory Agency of Bali Province in enhancing organizational performance.

The ethics of the auditor profession are a set of rules or guidelines that regulate human behavior, both what must be done and what must be abandoned, which are adopted by a group, class, society, or profession. Ethics, in general, are a set of moral principles or values. Society needs ethical behaviour so that everything can run smoothly. Every profession that provides services to the community must have a code of ethics, which is a set of moral principles that regulate professional behaviour (Natsir, 2023; Arifudin *et al.*, 2023).

Without ethics, the accounting profession would not exist, as the primary function of an accountant is to provide information for the business decision-making process to business actors. According to the Regulation of the Minister of State for the Empowerment of State Apparatus Number PER/05/M.PAN/03/2008 concerning Audit Standards for Government Internal Supervisory Apparatus, the auditor's professional ethics is a statement of moral principles and values used by auditors to guide behaviour in carrying out supervisory duties (Darwanis & Putri, 2020). The Auditor Code of Ethics provides behavioural guidelines for auditors in carrying out their duties, functions, and obligations. For this reason, it is required, enforced, and compliance with rules of conduct that require discipline from APIP auditors to exceed the demands of laws and regulations. This is achieved through a code of ethics that regulates basic values and behavioral guidelines, which, in its implementation, requires careful consideration from each auditor. Violation of the code of ethics can result in the auditor being given a warning and dismissed from audit duties and/or the organization (Regulation of the Audit Board of the Republic of Indonesia, 2018; Indra *et al.*, 2022).

Every profession that provides services to the community must have a code of

ethics, a set of moral principles that regulate professional behaviour. Professional ethics encompasses five key dimensions of ethical tenets: professional responsibility, public interest, integrity, objectivity, professional competence, and skills. The results of this study support research by Kasingku (2023) Regarding the influence of ethics on decision-making, the results show a significant influence of ethics two. A code of professional ethics is one of the efforts of a professional association to maintain the integrity of the profession and face various pressures that may arise from itself or external parties. Members of the profession should obey the code of professional ethics as a form of counter-professionalism for society and the trust it gives them (Jules, 2024). Based on the study, the following hypothesis can be formulated.

H1: Professional ethics positively and significantly affect auditor professionalism at the Financial and Development Supervisory Agency of Bali Province Representative Office.

General auditing standards stipulate that audits must be conducted by one or more individuals with sufficient technical expertise and training as auditors, indicating that formal education is required for effective audit performance. An adequate level of education will enable an auditor to carry out their profession as effectively and efficiently as possible. This will certainly affect performance, which can be indicated by the number of findings and the quality of the audit results (Gantz, 2014). Auditors must hold a certification in the functional auditor position and adhere to continuing professional education and training requirements. Auditors must also have knowledge and access to the most up-to-date information on audit standards, methodologies, procedures, and techniques. The Head of the Government's Internal Audit Apparatus must facilitate auditors in following education and training, as well as certification exams, in accordance with the provisions. In proposing that auditors follow education and training according to their level, the Head of the Government Internal Audit Apparatus bases his decision on the required formation and other administrative requirements, such as rank and the collection of credit points he has (Hamengkubuwono, 2022).

Regulation of the Minister of State for the Empowerment of State Apparatus Number PER/05/M.PAN/03/2008 concerning audit standards for Government Internal Auditors, the educational background of the auditor is a Government Internal Auditor with a minimum of a Bachelor's degree or equivalent. For this reason, it is necessary to develop audit techniques and methodologies through training; the required training must be evaluated periodically. The rules regarding the minimum level of formal education and the required training must be evaluated regularly to adjust to the situation and conditions faced by the unit served by the APIP. Auditors must have an Auditor Functional Position certification and undergo continuing professional education and training. Auditors must also have knowledge and access to the most up-to-date information on audit standards, methodologies, procedures, and techniques. The Head of the Government's Internal Auditor must facilitate auditors in undergoing education and training, as well as certification exams, as per the provisions (Hadi *et al.*, 2018).

Supervision carried out by auditors has a very important role in creating efficiency, so auditors must maintain and continuously improve professionalism in carrying out their duties; one of the factors that can influence this is education in accounting, because, with education in accounting, an auditor can gain knowledge and understanding about carrying out audit tasks. Research conducted by Barrainkua &

Espinosa-Pike (2018) regarding education and job training on auditor professionalism shows that the education variable has a positive and significant effect on auditor professionalism, and the education variable is the variable with the most dominant influence (Rahim *et al.*, 2023). Based on this study, the following hypothesis can be formulated.

H2: Education positively and significantly affects auditor professionalism at the Financial and Development Supervisory Agency of the Bali Province Representative Office.

Auditor experience is reflected in the time spent working as an auditor and the number of audit tasks completed. With work experience, auditors can analyze the influence of irrelevant information on the materiality level. Less experienced auditors tend to have lower self-confidence than their more experienced counterparts (Pata *et al.*, 2021). Two reasons why experience produces a higher level of confidence. First, experience produces a lot of information stored in the auditor's long-term memory. When auditors face the same task, in addition to easily accessing the information stored in their memory, they can also access more information. Through the support of a wealth of information, auditors can perform their jobs with greater confidence. Second, when auditors carry out a task, their behaviour will be focused on the task. By concentrating their behavior on the task, auditors can become more accustomed to it more quickly and gain more knowledge related to it. Auditor professionalism refers to the attitude and behavior of auditors in carrying out their profession with sincerity and responsibility to achieve task performance as regulated by professional organizations, including dedication to the profession, social obligations, independence, professional beliefs, and relationships with colleagues (Reschiwati & Oleona, 2020). In addition to professional ethics, one factor that can influence an auditor's professionalism is education in accounting because, with education in accounting, an auditor can gain knowledge and understanding about carrying out audit tasks. The professionalism of government auditors can also be influenced by the training they have attended. This training must encompass both technical aspects and general knowledge, as it will enable individuals to increase positive reactions, ultimately enhancing their job performance (Budiandru, 2022). The audit team's experience as auditors in government is also very necessary in relation to the level of professionalism of the auditor. One indicator of professionalism is possessing knowledge, skills, and expertise across various disciplines when conducting audits. This indicator is related to education, ensuring that students graduate with expertise, which involves applying knowledge to problems commonly faced. Therefore, it is understandable that audits should be carried out by individuals who possess sufficient technical skills and training as auditors.

The length of experience in a job is an important factor that influences the attitude of professionalism. Where the experience gained by the auditor enhances audit expertise and professional judgment in the examination, these factors are certainly related to the development of a professional attitude. Research conducted (Rahim *et al.*, 2019) regarding experience on the professional attitude of auditors, the results of which show that experience has a significant influence on the professional attitude of auditors, as well as research conducted by (Sjam *et al.*, 2020) Regarding experience and the quality of audit evidence, the results show that auditor experience has a

significant influence on the quality of audit evidence collected, both directly and indirectly through the auditor's professional judgment. This is also measured based on the length of audit experience. Based on this study, the following hypothesis can be formulated.

H3: Experience positively and significantly influences auditor professionalism at the Financial and Development Supervisory Agency of the Bali Province Representative Office.

RESEARCH METHOD

This research is included in the type of Explanatory Research. This study aims to investigate the impact of professional ethics, education, and auditor experience on auditor professionalism at the Financial and Development Supervisory Agency of the Bali Provincial Representative Office. The primary data source used in this study was obtained from all auditors of the Financial and Development Supervisory Agency of the Bali Province Representative Office, a total of 65 people (Employee Administration section), with a saturated sample of 65 as respondents.

Table 1. Operationalization of Research Variables
[Source: Various Literature, 2025]

| Variable | Dimension | Indicator |
|---------------------------------------|--------------------------------------|---|
| Professional Ethics (X ₁) | Integrity | 1. Honest 2. Brave 3. Wise 4. Responsible |
| | Objectivity | 1. Impartiality 2. Balanced assessment 3. Not influenced by interests |
| | Confidentiality | 1. Respect the value and ownership of information 2. Do not disclose any information except by regulation |
| | Competence | 1. Knowledge 2. Skills 3. Traits 4. Self-concept |
| Audit Education (X ₂) | Education Level | 1. Educational level qualification |
| | Continuing Education and Training | 1. Continuous training 2. Training according to the professional field |
| | Evaluation of Education and Training | 1. Development of data collection techniques 2. Appropriate audit methods 3. Evaluation of education levels 4. Training Evaluation |
| Audit Experience (X ₃) | Length of work | 1. Audit experience 2. Audit insight |
| | Number of assignments | 1. Detecting errors 2. Understanding errors 3. Causes of errors |
| Professionalism (Y) | Devotion to the profession | 1. Firm Attitude to Do the Job 2. Complete Devotion to the Organization 3. Commitment |
| | Fulfillment of social obligations | 1. Social obligations 2. Benefits to society |
| | Independence | 1. Decisions without being influenced by other |

| | | |
|------------------------------------|----|----------------------------------|
| | | parties. |
| | | 2. Always independent in working |
| Belief in professional regulations | 1. | Responsible |
| | 2. | By professional rules |
| Relationship with colleagues | 1. | Believe in your abilities |
| | 2. | Build good relationships |
| | 3. | Work together |
| | 4. | Communicate with each other |

The data collection method used a questionnaire with a Likert scale (1-5). The answers obtained will be scored with assessment criteria, namely 1 (strongly disagree), 2 (disagree), 3 (neutral), 4 (agree), and 5 (strongly agree). The data type used is quantitative, while the data source utilized primary data sources, with a questionnaire serving as the collection method. Research using Structural Equation Modeling Analysis with Warp PLs 7.0.

$$GAP = \alpha + \beta_1 PE + \beta_2 ED + \beta_3 AE + \varepsilon$$

Information:

Y= Professionalism (GAP); α = Constants; $\beta_{1,2,3}$ = regression coefficient; X_1 = Auditor Professional Ethics (PE); X_2 = Auditor Education (ED); X_3 = Auditor experience (AE); ε = Error

RESULT AND DISCUSSION

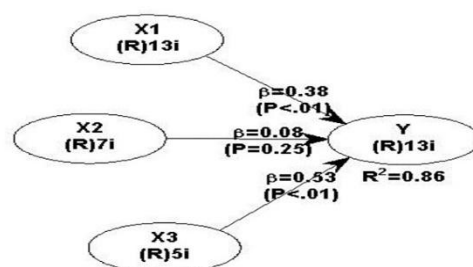


Figure 1: Direct and Indirect Effects
[Source: Data Output, 2025]

Table 2. Convergent Validity
[Source: Processed Data, 2025]

| Indicator | PE | Indicator | ED | Indicator | AE | Indicator | GAP |
|-----------|-------|-----------|-------|-----------|-------|-----------|-------|
| PE.1 | 0,818 | ED.1 | 0,727 | AE.1 | 0,869 | GAP.1 | 0,879 |
| PE.2 | 0,638 | ED.2 | 0,759 | AE.2 | 0,840 | GAP.2 | 0,725 |
| PE.3 | 0,674 | ED.3 | 0,821 | AE.3 | 0,793 | GAP.3 | 0,495 |
| PE.4 | 0,821 | ED.4 | 0,492 | AE.4 | 0,861 | GAP.4 | 0,648 |
| PE.5 | 0,670 | ED.5 | 0,812 | AE.5 | 0,530 | GAP.5 | 0,879 |
| PE.6 | 0,793 | ED.6 | 0,832 | | | GAP.6 | 0,857 |
| PE.7 | 0,675 | ED.7 | 0,738 | | | GAP.7 | 0,694 |
| PE.8 | 0,649 | | | | | GAP.8 | 0,463 |
| PE.9 | 0,796 | | | | | GAP.9 | 0,569 |
| PE.10 | 0,658 | | | | | GAP.10 | 0,873 |

| | | | |
|-------|-------|--------|-------|
| PE.11 | 0,789 | GAP.11 | 0,848 |
| PE.12 | 0,610 | GAP.12 | 0,748 |
| PE.13 | 0,766 | GAP.13 | 0,631 |

*) P-value < 0.001 (Valid)

Table 3. Discriminant validity
[Source: Processed Data, 2025]

| | PE | ED | AE | GAP |
|-----|--------|--------|--------|--------|
| PE | 0.729* | | | |
| ED | | 0.773* | | |
| AE | | | 0.794* | |
| GAP | | | | 0.735* |

The determination analysis calculations, performed using the Warp PLs 7.0 program, yielded the results in Table 4.

Table 4. Latent variable coefficients
[Source: Processed Data, 2025]

| Coefficients | PE | ED | AE | GAP |
|-----------------------------|-------|-------|-------|-------|
| R-squared | | | | 0,859 |
| Adjusted R-squared | | | | 0,852 |
| Composite reliability | 0,933 | 0,909 | 0,892 | 0,936 |
| Cronbach's alpha | 0,921 | 0,878 | 0,843 | 0,923 |
| Average variances extracted | 0,532 | 0,597 | 0,630 | 0,540 |
| Full collinearity VIFs | 3,972 | 2,490 | 4,996 | 5,997 |
| Q-squared | | | | 0,862 |

Table 5. Model Fit and Quality Indices
[Source: Processed Data, 2025]

| Model Fit and Quality Indices | Index | Description |
|--|--------|---------------------------|
| Average: | | |
| Path coefficient ³⁾ | 0,331 | Fulfilled |
| R-squared ⁴⁾ | 0,859 | Fulfilled |
| Adjusted R-squared ⁵⁾ | 0,852 | Fulfilled |
| Block VIF ¹⁾ | 2,802 | Fulfilled |
| Full collinearity VIF ²⁾ | 4,364 | Fulfilled |
| Tenenhaus GoF ⁶⁾ | 0,703* | Fulfilled, large category |
| Ratio: | | |
| Sympson's Paradox ⁷⁾ | | Fulfilled |
| R-squared contribution ⁸⁾ | 1,000 | Fulfilled |
| Statistical suppression ⁹⁾ | | Fulfilled |
| Nonlinear bivariate causality direction ¹⁰⁾ | | Fulfilled |

^{1, 2)} acceptable if ≤ 5 , ideally ≤ 3.3

^{3, 4, 5)} $p < 0.05$

⁶⁾ small > 0.1 , medium > 0.25 , large > 0.36

⁷⁾ acceptable if > 0.7 , ideally = 1

⁸⁾ acceptable if > 0.9 , ideally = 1

^{9, 10)} acceptable if ≥ 0.7

The Influence of Auditor Professional Ethics on Auditor Professionalism

Hypothesis 1 shows that Auditor Professional Ethics has a positive and significant effect on Auditor Professionalism of the Financial and Development Supervisory Agency of the Bali Province Representative Office. These results indicate that the code of professional ethics is one of the efforts of a professional association to maintain the integrity of the profession and face various pressures that can arise from itself or external parties. Members of the profession should adhere to the code of professional ethics as a form of professional responsibility to the community and the trust it has been given. The level of auditor professionalism can increase if an auditor adheres to existing professional ethics, ensuring they are respected and trusted in carrying out their duties.

This is supported by previous research conducted by Nurbeti *et al* (2023). Ethically, this has a significant influence on the professional scepticism of auditors. Professional ethics consists of five dimensions of ethical principles: professional responsibility, public interest, integrity, objectivity, professional competence, and skills. This study's results support the research of Lamba *et al.* (2020). The results show a strong relationship between code of ethics compliance and auditor performance. Every profession that provides services to the community must have a code of ethics, a set of moral principles that regulate professional behavior.

The Influence of Auditor Education on Auditor Professionalism

Hypothesis 2 suggests that auditor education has a positive and significant impact on the Professionalism of auditors at the Financial and Development Supervisory Agency of the Bali Province Representative Office. This shows that the Professionalism of government auditors can also be influenced by the training they have attended. This training must encompass both technical aspects and general knowledge, as it can increase positive reactions and ultimately improve a person's job performance. An adequate level of education will enable an auditor to carry out their profession as effectively and efficiently as possible. This will certainly affect the professionalism of an auditor.

These results are from previous research conducted by Research conducted by Novitasari (2023) Regarding education and job training on auditor professionalism, the results show that the education variable has a positive and significant effect on auditor professionalism. Likewise, research conducted by Tobing *et al* (2022) that education has a positive and significant effect on auditor performance.

The Influence of Auditor Experience on Auditor Professionalism

Hypothesis 3 suggests that auditor experience has a positive and significant impact on the Professionalism of auditors at the Financial and Development Supervisory Agency of the Bali Province Representative Office. These results indicate that experience is a crucial factor influencing the professionalism of an auditor. The experience gained by the auditor supports their performance in carrying out their duties as a government auditor, enabling them to produce the desired audit quality. Auditor experience will be a characteristic of someone competent and able to work effectively in their field, producing quality audit results. An employee with high work experience will have advantages in several areas, including detecting errors, understanding errors,

and identifying their causes (Salehi *et al.*, 2023), which means that less experienced auditors tend to have lower self-confidence levels than experienced auditors. By focusing on the task's behaviour, auditors can become more accustomed to the task more quickly and gain a deeper understanding of the task. This is based on previous research conducted by Nurhadi *et al.* (2022), which indicates that experience positively influences auditor professionalism. The length of time working as an auditor (a measure of experience) is an important part that influences professional attitudes. The experience gained by the auditor will increase audit expertise and professional judgment in the examination; these things are certainly related to the formation of professional attitudes. Further research was conducted (Maulina *et al.*, 2023; Badaruddin *et al.*, 2022) regarding the auditor's professional attitude, which shows that experience significantly influences this attitude.

CONCLUSION

Preparing the code of ethics for each profession is based on public trust in the quality of services provided by the profession. Every profession, including auditing, which involves selling services to the public, requires trust from the public it serves. Therefore, the profession needs to regulate and establish quality measures that its auditors must meet. The rules set concern the rules of conduct, which regulate auditors' behavior in accordance with the profession's demands. Professionalism is essential to enhance the quality of work in preventing, detecting, and exposing cases of fraud and corruption. Although public sector control has been largely overlooked in political theory, Aristotle, John Stuart Mill, and Max Weber emphasized the importance of the audit function to ensure that the power of public administration is not too broad, highlighting various aspects to shape its character. The Financial and Development Supervisory Agency will be effective if it carries out its functions and authorities properly and monitors and internally reports any deviations in budget implementation in the government and institutions. Suppose the prevention of fraud and budget deviations can be implemented early by the Government and institutions. In that case, the principle of clean, transparent, and accountable budget implementation can be implemented properly and comprehensively.

REFERENCES

- Arifudin, Maharani, S. N., & Sidharta, E. A. (2023). Determination Of Factors Affecting The Ethical Behavior Of Internal Auditors In Higher Education. *International Journal of Business and Quality Research*, 1(2), 180–197. <https://doi.org/10.63922/ijbqr.v1i02.350>.
- Badaruddin, Surianto, & Fatmasari. (2022). Professionalism and Work Experience on Job Satisfaction and Auditor Performance. *ATESTASI: Jurnal Ilmiah Akuntansi*, 5(1), 152–165. <https://doi.org/10.33096/atestasi.v5i1.1196>.
- Barrainkua, I., & Espinosa-Pike, M. (2018). The influence of auditors' professionalism on ethical judgement: Differences among practitioners and postgraduate students. *Revista de Contabilidad*, 21(2), 176–187. <https://doi.org/10.1016/j.rcsar.2017.07.001>.
- Budiandru. (2022). Auditor of personality and performance throughout the period of the pandemic. *Jurnal Akuntansi Dan Auditing Indonesia*, 26(2), 146–156. <https://doi.org/10.20885/jaai.vol26.i ss2.art4>.
- Darwanis, & Putri, B. A. S. (2020). What Determines Audit Quality of the Inspectorate

- Officials in Regional Financial Supervision? *Journal of Accounting Research, Organization and Economics*, 3(3), 254–272.
- Dharmasiri, P., Phang, S.-Y., Prasad, A., & Webster, J. (2022). Consequences of Ethical and Audit Violations: Evidence from the PCAOB Settled Disciplinary Orders. *Journal of Business Ethics*, 179, 179–203. <https://doi.org/10.1007/s10551-021-04786-4>.
- Gantz, S. D. (2014). Internal Auditing. In *The Basics of IT Audit: Purposes, Processes, and Practical Information* (pp. 45–61). ScienceDirect-Elsevier. <https://doi.org/10.1016/B978-0-12-417159-6.00003-1>.
- Gustavson, M. (2013). Controlling the Power of the Bureaucracy: What is Good Auditing and How Does it Generate Democratic Accountability? *American Political Science Association 2013 Annual Meeting*, 1–24.
- Hadi, I., Handajani, L., & Alamsyah. (2018). Determinan Kualitas Hasil Pemeriksaan Auditor Internal Pemerintah Daerah. *Jurnal Akuntansi Dan Investasi*, 18(2), 183–197. <https://doi.org/10.18196/jai.180282>.
- Hamengkubuwono. (2022). Competence of Internal Auditors in Higher Education. *Al-Ishlah: Jurnal Pendidikan*, 14(2), 1503–1510. <https://doi.org/10.35445/alishlah.v14i1.1199>.
- Indra, Iskak, J., & Khaq, A. (2022). Enhancing the Role of the Audit Board of the Republic of Indonesia in Fraud Detection. *Jurnal Tata Kelola Dan Akuntabilitas Keuangan Negara*, 8(2), 131–143. <https://doi.org/10.28986/jtaken.v8i2.935>.
- Jules, D. (2024). *The International Code of Ethics for Professional Accountants: Key Areas of Focus for SMEs and SMPs*. International Federation of Accountants.
- Kasingku, F. J. (2023). How Individual Characteristics Affect Ethical Decision Making. *Wahana Riset Akuntansi*, 11(2), 156–167. <https://doi.org/10.24036/wra.v11i2.124778>.
- Lamba, R. A., Seralurin, Y. C., Lamba, A., & Pattiasina, V. (2020). The Effect of Auditor Independence and Ethics on Auditor Professional Scepticism: Its Implications for Audit Quality in Indonesia. *International Journal of Innovation, Creativity and Change*, 12(8), 383–396.
- Maulina, N., Abdullah, S., & Yusmita, F. (2023). The Influence Of Auditor Professionalism, Experience and Knowledge On Audit Quality and Religiosity As Moderating Variables. *International Journal of Social Health*, 2(4), 143–149. <https://doi.org/10.58860/ijsh.v2i4.37>.
- Regulation Of The Audit Board Of The Republic Of Indonesia, 1 (2018).
- Mohammed, K. J., & Farhoud, S. B. (2022). The Impact of Generally Accepted Auditing Standards on The Role Of The External Auditor In Detecting and Identifying Accounting Violations. *World Economics & Finance Bulletin*, 12, 95–100.
- Napitupulu, B. E., Dewi, S., & Wijaya, A. (2022). The Effect Of Work Experience, Profesionalism And Remote Audit On Audit Quality. *International Journal of Informatics, Economics, Management and Science*, 2(1), 15–30. <https://doi.org/10.52362/ijiems.v2i1.999>.
- Natsir, M. (2023). The Effect of Professional Ethics, Independence, and Audit Expertise on Auditor Performance. *ATESTASI: Jurnal Ilmiah Akuntansi*, 6(1), 188–196. <https://doi.org/10.57178/atestasi.v6i1.646>.
- Novitasari, S. A. (2023). The Relationship Between Accounting Education, Professional Certification, Decision-Making Ethics on Audit Quality in 5 Manufacturing Companies in West Java. *West Science Social and Humanities Studies*, 1(1), 19–27.
- Nurbeti, M., Karina, A., & Digdowiseiso, K. (2023). The Influence Of Independence, Professional Skeptism And Professional Ethics On Auditor Performance (Empirical Study at a Public Accounting Firm in South Jakarta). *Jurnal Ekonomi*, 12(2), 1954–1969.
- Nurhadi, H., Nur, B., Abbas, Y. E., & Andru, B. (2022). The Effect of Experience and Professionalism on Auditor Performance in Accounting Firms in Jakarta and

- Surabaya During the Covid-19 Pandemic. *Journal of Accounting, Business and Finance Research*, 15(2), 66–72. <https://doi.org/10.55217/102.v15i2.559>.
- Pata, D. R., Munizu, M., & Kusumawati, A. (2021). The Effect of Auditor Experience, Task Complexity and Expertise on Audit Judgment at the North Toraja Regency Inspectorate. *Quest Journals*, 9(8), 56–62.
- Purnamawati, I. G. A., & Adnyani, N. K. S. (2019). The Government Auditor Professionalism Determinant. *Akrual-Jurnal Akuntansi*, 10(2), 105–118. <https://doi.org/10.26740/jaj.v10n2.p105-118>.
- Rahahle, M. Y. (2017). Extent of Compliance with Code of Ethics and its Impact on Internal Audit Effectiveness. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 7(4), 40–61. <https://doi.org/10.6007/IJARAFMS/v7-i4/3402>.
- Rahim, S., Muslim, M., Larasati, I. S., & Amin, A. (2019). Red Flag And Auditor Experience Toward Criminal Detection Trough Profesional Skepticism. *Jurnal Akuntansi*, 23(1), 47–62. <https://doi.org/10.24912/ja.v23i1.459>.
- Rahim, S., Muslim, M., & Muftihaturrahmah. (2023). The Influence Of Work Experience and Educational Level On The Auditor's Ability To Detect Fraud Through Professional Skepticism Auditors (Study at the Public Accounting Office of Makassar City). *Jurnal Info Sains : Informatika Dan Sains*, 13(3), 664–679.
- Ramadhani, M., Akbar, B., Jeddawi, M., & Tahir, I. M. (2021). Model Of Delegation Of BPK's Authority In State Financial Management Examination. *International Journal of Governmental Studies and Humanities*, 4(1), 10–24.
- Reschiwati, & Oleona, A. V. L. (2020). Effect of Professionalism and Work Experience of Audit Quality. *International Journal of Business and Technology Management*, 2(1), 40–53.
- Rohmat. (2011). *Audit BPKP, Korupsi di Bali Capai Rp17 Miliar*. Okezone. <https://economy.okezone.com/read/2011/05/31/20/462818/audit-bpkp-korupsi-di-bali-capai-rp17-miliar>.
- Salehi, M., Dalwai, T., & Arianpoor, A. (2023). The impact of narcissism, self-confidence and auditor's characteristics on audit report readability. *Arab Gulf Journal of Scientific Research*, 41(2), 202–223. <https://doi.org/10.1108/AGJSR-08-2022-0152>.
- Sjam, J. M. E., Yadiati, W., Winarningsih, S., & Rosdini, D. (2020). Audit Quality Influenced by Auditor Competence and Audit Task Complexity. *Talent Development & Excellence*, 12(1), 4228–4246.
- Taher, P., Bs, D. A., & Fadhlillah, M. R. (2022). Audit Board Of Indonesia's Supervision Duty Reviewed From Islamic Law Perspective For Acceleration Of Sustainable Development. *Fiat Justisia*, 16(2), 129–140. <https://doi.org/10.25041/fiatjustisia.v16no2.2645>.
- Tobing, K. S. L., Asyari, & Destiyasari, B. (2022). Effect of Level of Education, Work Experience and Auditor Professionalism on Audit Quality. *Iconic Research and Engineering Journals*, 6(5), 97–106.
- Triyanto. (2024). Impact of Risk Material Misstatements Assessment on Indonesia Audit Practices. *Revista de Gestão Social e Ambiental*, 18(5), 1–16. <https://doi.org/10.24857/rgsa.v18n5-167>.
- Aripadono, H. W., & Venessa, K. K. (2023). Pengembangan Front-End Website Sistem Keuangan UMKM di SMK Multistudi Highschool Batam Menggunakan Agile Scrum. *Madani: Jurnal Pengabdian Masyarakat Dan Kewirausahaan*, 1(2), 90–107. <https://doi.org/10.37253/madani.v2i1.7442>.
- Bahasoan, A. N., Indayani, B., & Azis, M. S. (2025). Transformasi digital pada UMKM: Penggerak pertumbuhan ekonomi dan inklusi di negara berkembang. *Jurnal Indragiri Penelitian Multidisiplin*, 5(1), 9–19.
- Faizal, A. N. (2024). Dampak digitalisasi terhadap ekonomi bisnis. *Maliki Interdisciplinary Journal*, 2(8), 476–483.
- Firdausy, C. M. (2021). *Memajukan logistik Indonesia yang berdaya saing*. Yayasan

- Pustaka Obor Indonesia.
- Handayani, A. D. (2023). Digitalisasi UMKM: peningkatan kapasitas melalui program literasi digital. *Jurnal Signal*, 11(1), 104–119. <http://dx.doi.org/10.33603/signal.v11i1.8213>.
- Hermawansyah, A. (2022). *Analisis profil dan karakteristik pengguna media sosial di Indonesia*.
- Ifadhila, I., Rukmana, A. Y., Erwin, E., Ratnaningrum, L. P. R. A., Aprilia, M., Setiawan, R., Judijanto, L., & Setiawan, H. (2024). *Pemasaran Digital di Era Society 5.0: Transformasi Bisnis di Dunia Digital*. PT. Sonpedia Publishing Indonesia.
- Ismail, K., Rohmah, M., & Putri, D. A. P. (2023). Peranan UMKM dalam Penguatan Ekonomi Indonesia. *Jurnal Neraca: Jurnal Pendidikan Dan Ilmu Ekonomi Akuntansi*, 7(2), 208–217. <https://doi.org/10.31851/neraca.v7i2.14344>
- Lusa, S., Purbo, O. W., & Lestari, T. (2024). *Peran e-Commerce dalam Mendukung Ekonomi Digital Indonesia*. Penerbit Andi.
- Munizu, M., Tandiono, R., Pravitasari, E., Kardini, N. L., Hendrawan, H., Nur, T., Siswanto, A., & Manuaba, I. B. K. (2023). *UMKM: Peran pemerintah dalam meningkatkan daya saing UMKM di Indonesia*. PT. Sonpedia Publishing Indonesia.
- Prayuda, I. P. S. A., Basit, A., Zahari, Y. K., & Sakti, R. A. (2024). Peluang dan Tantangan Pengembangan Usaha Mikro Kecil Menengah (UMKM) dari Berbagai Aspek Ekonomi. *Economic Reviews Journal*, 3(3), 2670–2683. <https://doi.org/10.56709/mrj.v3i3.528>
- Redi, A., Marfugah, L., Fansuri, R. F., Prawira, M., & Lafentia, A. (2022). Perizinan usaha mikro, kecil, dan menengah (umkm) sebagai bentuk pemberdayaan, perlindungan hukum dan mewujudkan negara kesejahteraan. *Jurnal Muara Ilmu Sosial, Humaniora, Dan Seni*, 6(1), 282–292. <http://dx.doi.org/10.24912/jmishumsen.v6i1.13553.2022>.
- Sulistiyowati, R., Nuswantara, D. A., Fanggidae, A. H. J., Amtiran, P. Y., Fanggidae, R. P. C., Susandini, A., Jannah, M., Nayve Jr, R. M., Prawesti, M. I., & Maulia, D. (2024). Program pengabdian kepada masyarakat nasional: Pelatihan digital marketing dan digitalisasi akuntansi bagi UMKM di pulau Madura. *SELAPARANG: Jurnal Pengabdian Masyarakat Berkemajuan*, 8(3), 3025–3032.
- Tarigan, Z. N. A. B., Dewi, F. N., & Pribadi, Y. (2022). Keberlangsungan usaha mikro, kecil, dan menengah di masa pandemi: Dukungan kebijakan pemerintah. *Jurnal BPPK: Badan Pendidikan Dan Pelatihan Keuangan*, 15(1), 12–23. <http://dx.doi.org/10.48108/jurnalbppk.v15i1.666>.
- Wenardi, E., Wija, A., & Hajar, D. (2025). Implementasi Sistem ERP ODOO untuk Optimalisasi Pencatatan Transaksi pada Ani Mart. *MEDIANTARA: International Journal of Creative Business and Technology (IJCBT)*, 1(1), 40–56.
- Winduro, W., Suhita, D., & Yudistira, F. (2023). Resiliensi UMKM Manahan Surakarta, Upaya Siapa? *POPULIKA*, 11(1), 1–13. <https://doi.org/10.37631/populika.v11i1.750>.
- Yolanda, C. (2024). Peran usaha mikro, kecil dan menengah (UMKM) dalam pengembangan ekonomi Indonesia. *Jurnal Manajemen Dan Bisnis*, 2(3), 170–186. <https://doi.org/10.36490/jmdb.v2i3.1147>.
- Yusuf, M., Basmar, N. A., Baruch, M. A.-S., Suci, N. A. C. D., & Wulandari, R. (2023). Kegiatan sosialisasi digital marketing pelaku UMKM untuk memberdayakan ekonomi masyarakat. *Surya Abdimas*, 7(1), 34–42. <https://doi.org/10.37729/abdimas.v7i1.2208>.
- Zahra, S. (2022). *Definisi, Kriteria dan Konsep UMKM*. <https://doi.org/10.31219/osf.io/8qg5z>.