



Auditor Professional Ethics in the Post Modern Paradigm towards Sustainable Financial Report Audits

Bertha Elvy Napitupulu 1*, Syahril Djaddang2*

¹ Graduate Program of Doctoral in Economics Science, Universitas Pancasila, Jakarta, Indonesia

² Department of Management, Faculty of Economical and Business, Universitas Pancasila, Jakarta, Indonesia

¹ Department of Accounting, Sekolah Tinggi Ilmu Ekonomi Jayakarta, Jakarta, Indonesia

Authors Scopus ID URL :

Bertha Elvy Napitupulu1*, <https://www.scopus.com/authid/detail.uri?authorId=57446570200>

Email address:

bertha.napitupulu27@gmail.com, syahril@univpancasila.ac.id

*Corresponding author : bertha.napitupulu27@gmail.com

Received: November 5, 2024; **Accepted:** December 16, 2024 ; **Published:** January 31, 2025

Abstract: This research addresses the role of auditors' professional ethics in the context of sustainability auditing in the post-modern era, where social and technological changes impact the accountability and transparency of corporate financial statements. Auditors serve not only as financial statement watchdogs but also as strategic advisors who assist companies in managing risks, complying with sustainability standards, and maintaining stakeholder trust. Through a systematic literature review approach, this study identifies significant changes in modern audit practice, including the challenges of maintaining professional independence and integrity amid increasingly complex sustainability demands. The results show that in the post-modern era, auditors must adapt to more dynamic ethical standards, integrate social and environmental elements into their audits, and increase professional skepticism. The findings offer insights into the importance of ethics as a foundation in meeting sustainability challenges and provide a basis for further research to strengthen audit quality in the evolving digitalization era.

Keywords: Professional Ethics, Post Modern, Sustainable Financial Report Audits

1. Introduction

An auditor is a responsible professional whose job is to examine the company's financial statements prepared by management through established auditing standards. They ensure that the reports reflect the true financial condition and comply with applicable accounting standards, such as the Statement of Financial Accounting Standards (PSAK) in Indonesia or IFRS internationally



DOI: 10.52362/ijiems.v4i1.1705

IJIEMS This work is licensed under a [Creative Commons Attribution 4.0 International License](https://creativecommons.org/licenses/by/4.0/).



as well as other standards made by regulators The auditor profession has a very important role in maintaining the integrity, transparency and accountability of the company's financial statements. The main objective of the audit is to provide assurance to stakeholders (investors, creditors, regulators, and the public) that the company's financial statements are free from material misstatement or misleading presentation, accurate and reliable through the opinion issued. Financial statement audits provide valid information for management and stakeholders in making strategic decisions.

With precise and verified information, investors can make better decisions related to investment, and management can evaluate company performance more accurately.

Teck-Heang & Ali (2008)[1] highlights how the evolution of the auditor profession has strengthened the protection mechanism in the financial world by providing an objective assessment of the veracity of financial statements. Auditors are responsible for examining and verifying the financial statements prepared by companies. This provides assurance to stakeholders that the reports have been prepared in accordance with applicable accounting principles. Audits also play an important role in maintaining market integrity and protecting the interests of interested parties. Adherence to these standards is essential for companies to operate in global markets with internationally recognized transparency.

With the development of information technology, auditors also need to adapt their knowledge of auditing, especially in examining information systems and control of technology in organizations. Aslan and Kaya (2014)[2] emphasize that the audit of information systems plays an important role in the capital market in Turkey, where continuous auditing is the main tool for maintaining the integrity of real-time financial systems. Along with the development of technology and increasingly complex financial systems, auditors not only act as supervisors, a sustainability financial reporting audit, or often referred to as a sustainability financial reporting audit, is an evaluation process that assesses the integrity, transparency, and accuracy of financial statements that present information related to corporate sustainability. This audit not only covers financial aspects but also includes environmental, social, and governance (ESG) elements. The goal is to ensure that the sustainability report prepared by the company complies with certain standards, such as the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), or the Task Force on Climate-Related Financial Disclosures (TCFD). but also as a strategic advisor that helps the organization identify risks, improve efficiency, and implement all applicable regulations in the company.

Auditors also help detect potential fraud and ensure that the internal control system is running properly. The number of frauds in financial cases that have occurred to date shows that there are still many companies that are not subject to the rules for presenting financial statements that have been set in the standard. The important role of auditors is to inadvertently detect potential fraud and irregularities in the company's financial operations. Auditors act as a control mechanism that identifies weaknesses in the company's internal control system, thereby helping





to prevent illegal activities or financial manipulation. In this context, the study by Jibrin, et al., (2014)[3] highlights how auditors in Nigeria were instrumental in identifying the root causes of the banking crisis in the country, thereby providing stability to the financial system. The auditor profession plays a central role in maintaining transparency, integrity and accountability in the modern financial world. In an era of globalization characterized by technological developments and the complexity of the financial system, auditors are not only responsible for checking the accuracy of financial statements but also help ensure that companies comply with applicable regulations and manage risks effectively. Auditors are the frontline in maintaining economic stability and providing confidence to stakeholders, including investors, regulators, and the public at large.

Auditors not only focus on financial audits, but also play the role of strategic advisors who help companies manage risk and improve efficiency. With new complexities in the global financial system, auditors provide critical insights to identify potential risks and opportunities for improvement in operational processes. Auditors also support regulatory compliance, which provides long-term stability in the financial system.

Overall, the auditor profession has evolved from a mere watchdog of financial statements to a strategic partner in maintaining trust and stability in an increasingly complex global economy. Their role as independent guardians in the modern financial system cannot be underestimated as they help ensure integrity and transparency across all aspects of corporate finance.

Ethics is one of the most critical factors in the auditor profession because the core function of auditors is to ensure public confidence in the integrity and transparency of financial statements. Auditors have a great moral and professional responsibility, so they must uphold ethical standards so that the audit results provided can be trusted. This is important not only to minimize the risk of fraud and manipulation, but also to maintain public confidence in the broader financial system. Ethics is the cornerstone of the auditor profession because auditors act as independent parties who must be able to provide objective opinions and be free from internal and external influences, even though the results may not be favorable to the audited party. Ethics in auditing ensure that auditors adhere to professional standards and perform their duties with integrity and responsibility. As is known, the main purpose of the code of ethics is to improve the performance of public accountants and audit quality by strengthening their understanding of the moral elements of the environment in which they interact.

Some of the reasons why ethics is so important in the accounting profession is because of the public trust and reputation of the profession in the auditing profession, credibility is highly dependent on auditors' integrity and commitment to ethics. When auditors fail to carry out their ethical responsibilities, public trust in financial statements collapses, as seen in several major financial scandals, the consequences of which could involve huge losses to stakeholders and damage to the reputation of the auditing profession itself.





Akenbor and Tennyson (2014)[4] examined the importance of accounting ethics in Nigeria and emphasized how failure to follow the professional code of ethics can be fatal to the reputation of individuals and accounting institutions. Preventing conflicts of interest auditors must always maintain independence and avoid conflicts of interest in carrying out their duties. Strong ethics prevent auditors from being tempted by pressure from clients or other external parties that can affect audit results. Oraka and Okegbe (2015)[5] examined the impact of accounting professional ethics in ensuring audit quality, and how ethical violations can weaken auditor independence and result in biased reports.

Development of Professional Skepticism Good ethics support the development of professional skepticism which is very important for auditors in detecting potential fraud or irregularities in financial statements. Enofe et al. (2015)[6] highlighted how strong accounting ethics can enhance auditors' professional skepticism, which in turn improves the quality of audits performed.

Failure of auditors to comply with ethical standards can lead to audit failures, resulting in huge losses for organizations and society. Haron et al. (2014)[7] identified various factors that influence auditors' ethical judgments in Malaysia, and emphasized the importance of integrity and ethical responsibility in maintaining audit quality and preventing audit failures.

Overall, ethics in the auditor profession is not just a matter of technical compliance, but also a key element for maintaining integrity, trust and efficiency in the modern financial system. Without strong ethics, the auditor's role in maintaining accountability and transparency will lose its essence.

The Influence of the Post-Modern Era Paradaigma on the Auditor Profession

The post-modern era brings major changes in the way the world of business and finance operates, especially with advances in technology and changes in social expectations and the global business environment. The Postmodern paradigm in the context of social sciences, including accounting, refers to an approach that rejects the existence of universal truths and emphasizes that all knowledge and reality are relative. This paradigm argues that understanding of the world is formed through a variety of diverse perspectives, all of which are equally valid in their respective contexts. As such, postmodernism in accounting criticizes claims of objectivity and neutrality in accounting practice and highlights how elements such as power, culture, and social context can shape financial reporting systems and accounting decision-making. Tinker, T. (1999)[8]

Some of the influences of the post-modern era on the auditing profession include:

Digitization and New Technologies the use of technologies such as big data, AI (Artificial Intelligence), and blockchain have changed the way auditors collect and analyze data. Auditors now have more sophisticated tools to detect anomalies and conduct audits more effectively. However, this also presents new challenges in terms of managing and securing massive data and aligning with new technology-related ethical standards.



DOI: 10.52362/ijiems.v4i1.1705

IJIEMS This work is licensed under a [Creative Commons Attribution 4.0 International License](https://creativecommons.org/licenses/by/4.0/).



In the post-modern era, there is a demand to integrate the concept of sustainability in auditing. Auditors not only focus on financial statements but also assess the social and environmental impacts of a company's operations. This requires adapting to new, more complex standards that incorporate non-financial reporting, such as sustainability reporting.

Changes in Global Regulations have brought about major changes in auditing regulations and standards. Auditors need to be able to adapt to different standards in different jurisdictions, and ensure compliance with evolving laws and regulations.

Demands for greater transparency and accountability. In the post-modern era, stakeholders demand greater transparency from companies. Auditors need to increase their accountability, not only in terms of financial reports, but also in how they process data and communicate audit results to the public.

The post-modern era has brought profound changes in many aspects of life, including the auditing profession. In this era, social, cultural, and technological changes affect how auditors work, respond to new challenges, and maintain their relevance amid an increasingly complex economic system. Some of the phenomena emerging in this context include de-professionalization, commodification, and the increasingly dominant role of technology in auditing. De-professionalization and commodification in the auditing profession illustrate how social and economic changes, especially in the postmodern era, have reduced the profession's autonomy, expertise, and professional value. De-professionalization refers to the loss of professional status or features, including recognition of specialized skills or a strong code of ethics. Commodification means that these aspects of the profession are turned into saleable commodities, often prioritizing profitability over professional values, ethics or community service. For example, in some large public accounting firms, auditors may face pressure to speed up the audit process to improve time efficiency and reduce costs. This often reduces the time spent analyzing details in depth, which may risk reducing the accuracy and quality of the audit report. Auditors may also be asked to offer additional consulting services, which can create a conflict of interest, as it blurs the line between the independent audit function and commercial consulting services.

De-professionalization and commodification of auditing is one of the major impacts of the post-modern era on the auditing profession. In this case, auditors face pressure to become more like commercial service providers rather than independent professionals who maintain ethical standards and integrity. Adcroft and Willis (2006)[9] point out that the post-modern era has brought about a shift in the way professional work is viewed, with more and more professions being perceived as products that can be commodified. Recently, many accounting firms have more varied types of businesses such as providing services in the fields of law, technology, risk management and others. De-professionalization and commodification of the public accounting profession are two interrelated phenomena. De-professionalization reduces the integrity and autonomy of the profession, while commodification changes the way accounting services are





viewed and marketed. Both create challenges for public accountants to maintain professionalism and ethics in their practice amidst rapid market and technological changes.

The challenge of maintaining professional integrity in the post-modern era is the increasing skepticism towards traditional institutions and professions, including the auditing profession. In a society that increasingly emphasizes pluralism and relativism, auditors are often faced with pressure to maintain their relevance and legitimacy. Caramanis (2000)[10] highlights how changes in the political and social culture in Greece affected the development of the auditing profession, focusing on the importance of navigating the structural changes brought about by post-modern social developments.

The influence of technology and digitization in auditing The post-modern era is also characterized by a technological revolution that is changing many traditional auditing processes. Technologies such as big data, artificial intelligence, and blockchain are beginning to play an important role in modern auditing, which can improve efficiency but also bring new challenges related to data security and the reliability of digital information. Rybicka (2018)[11] mentions that the development of new technologies has changed the way accountants and auditors work, requiring them to continuously improve their skills and adapt to technological changes.

The concept of professionalism in auditing began to expand to include technical knowledge, adherence to standards, and the ability to handle more complex social and political dynamics. Valentine (2004)[12] highlights that in a post-modern society, auditors must deal with changes in the way they establish authority and trust, often through a more practical and interactive approach to public accountability. In this post-modern era auditors are challenged to adapt to a more dynamic and uncertain environment. Auditors must constantly update their skills, develop flexible approaches, and maintain integrity amidst the pressures of commercialization and rapid technological change.

Auditing sustainable financial statements has become one of the main focuses in the modern business world, especially in the midst of increasing attention to sustainability and environmental responsibility. Auditors are now required not only to audit financial statements, but also to ensure that non-financial information related to sustainability complies with applicable standards. The challenges and opportunities that arise in the context of auditing sustainable financial statements require special attention, given changing regulations and stakeholder expectations.

One of the key challenges in sustainability auditing is integrating financial and non-financial information in the same report. This includes disclosing information related to a company's sustainability practices, such as energy use, carbon emissions, and social impacts. Munteanu and Horaicu (2022)[13] point out that auditing non-financial information poses different challenges than auditing traditional financial statements, mainly related to non-financial audit standards that are not yet uniform and the need for specialized skills to assess this information. With increased sustainability regulations in many countries, companies are required





to comply with stricter sustainability reporting standards. Auditors must understand these new regulations and adapt their audits accordingly to international sustainability standards. Deliu (2020)[14] highlights how regulations related to corporate governance and sustainability reporting have increased audit complexity, so auditors need to keep up to date with the latest regulations to ensure company reports comply with legal requirements.

In the post-modern era, auditors are faced with new moral challenges in the face of more client-friendly audit practices and demands to maintain strong professional ethics amid post-modern culture. Baud, Brivot, & Himick (2021)[15] describe the fragmentation of values in auditing in the post-modern western world, where professional ethics and morals have become more difficult to manage amid rapidly changing social dynamics.

Opportunities in sustainability auditing also arise from the development of international standards that integrate environmental and social aspects. Auditors who are able to adapt to these sustainability demands can enhance company credibility and strengthen public trust. Messier (2017)[16] also highlights the importance of developing more relevant audit regulations and practices in the face of sustainability challenges, as well as how ethics remains a key foundation.

Technology also plays an important role in improving the quality of sustainability audits. Big data, artificial intelligence (AI), and blockchain can help auditors process large amounts of data and ensure the accuracy of sustainability reporting. Imoniana et al. (2023)[17] note that technological advances provide opportunities for the auditing profession to improve efficiency and accuracy in sustainability audits, although there are challenges in the adoption of these technologies in some countries.

More and more stakeholders are demanding transparency in sustainability reports, requiring auditors to be more thorough in ensuring the reliability of the information presented by the company. Makarenko (2017)[18] emphasizes the importance of non-financial information disclosure in public companies and the challenges auditors face in ensuring the accuracy and trustworthiness of such information amid demands from regulators and investors. Audits of sustainable financial statements provide an opportunity to increase public trust in companies that prioritize social and environmental responsibility. The auditor's role is critical in providing assurance that the company is truly committed to sustainability and that the report is not just a marketing tool. Makarenko (2017)[18] shows that sustainability audits help increase the credibility of companies in the eyes of investors and other stakeholders.

In the post-modern era, the main challenge faced by auditors is how auditors can maintain integrity and high ethical standards amidst changing social and professional dynamics. Some of the key issues include changes in the way professionalism is viewed, the influence of globalization, and the increasing use of advanced technology in audit practice.

The changing view of professionalism in the post-modern era, professionalism in auditing began to face de-professionalization and commodification. Auditors are increasingly seen as commercial service providers, rather than guardians of ethics and financial integrity. O'Regan





(2001)[19] highlights that in this era, auditors often face challenges in maintaining their professional status amid increasing commercial demands and a more flexible career portfolio or often termed De-Professionalization and Commodification of Audit.

A professional code of ethics is also the basis for auditors to maintain their integrity. In the post-modern era, there are concerns that codes of ethics may no longer be sufficient to deal with the complexities of the modern business world. Hill et al. (2013)[20] noted that one of the major challenges in the post-modern era is maintaining consistent ethical behavior amidst the changing global economic environment.

As technology advances, auditors must now face new challenges related to digital auditing and more complex reporting. Technologies such as big data and artificial intelligence are changing the way auditors work, but also increasing risks related to information security and reliability. Lehman (2004)[21] discusses that in the post-modern era, ethical and accountability issues related to digital auditing and globalization have become more prominent.

The purpose of this study is to understand the role of auditors' professional ethics in the post-modern context and identify challenges and opportunities for sustainable auditing. The post-modern era presents significant challenges for auditors in maintaining high ethical standards, especially amid the pressures of De-Professionalization and Commodification of commercialization and rapid technological advances. Auditors must confront shifting views of professionalism and ethics, while taking advantage of opportunities from digitization and increasingly complex sustainability regulations.

2. Methodology

This research uses the *Systematic Literature Review* (SLR) method to review and synthesize relevant literature on auditor professional ethics in the postmodern paradigm and its application in auditing sustainable financial statements. The SLR method was chosen because it can provide a systematic and transparent approach in identifying, evaluating, and synthesizing existing research results, so as to gain a deeper understanding of this topic. The SLR process begins with the formulation of research questions that cover the ethical aspects of the auditor profession in a postmodern context and its relationship with sustainable auditing. This was followed by a comprehensive literature search on several academic databases such as Google Scholar, Scopus, and Web of Science, using keywords such as "auditor ethics," "postmodern paradigm," and "sustainability audit." Inclusion and exclusion criteria were applied to select relevant articles, whereby only studies that focused on ethical aspects of the auditor profession within a postmodern framework and sustainable auditing were included in the analysis. Once the appropriate literature was selected, data from the articles were collected and analyzed to identify key themes, such as the changing concept of ethics in modern auditing, professional skepticism,





auditor independence and accountability in the postmodern approach, and ethical challenges in auditing sustainable financial statements. T

The final stage of this SLR involves a synthesis of results that aims to integrate the findings from various literatures into a coherent conclusion regarding the development and ethical challenges of the auditor profession in the postmodern paradigm. The results of this synthesis are expected to contribute to a broader understanding of the application of ethics in sustainable auditing as well as provide a basis for further research and professional practice in the field of auditing.

3. Results and Discussion

No	Title	Year Name	Results
1	Accounting Ethics and the Fragmentation of Value	Baud, Brivot, & Himick (2021)	Concerns that commercialism could undermine ethical standards
2	Professional Commitment, Professional Responsibility, Ethical Reasoning and Audit Quality Of Tax Auditors In Thailand	Ussahawanitchakit, P., & Intakhan, P. (2011)	Professional Commitment has a significant positive effect on professional responsibility, Ethical Reasoning and Audit Quality. Professional responsibility has a positive effect on Ethical Reasoning and Audit Quality. Ethical Reasoning has a positive effect on Audit Quality.
3	The Influence of Ethical Factors in the Audit of Financial Statements: The Ethical Framework of Input Process Output (IPO) Model in Audit System Basis	A.Agus, Nur Aziza March 2021	Integrity has a positive and significant effect on output, objectivity has a significant effect on input, process and output. Independence has no significant effect on audit quality.
4	Digital Accounting Implementation and Audit Performance: An Empirical Study on Tax Auditors in Thailand	Nutchajarin Lohapan (2021)	The application of digital accounting plays a role in improving audit competence, audit reports, and audit performance achievement.
5	The New Paradigm Dialogs and Qualitative Inquiry.	Denzin, N.K. (2008)	community needs that honors and celebrates diversity of





			paradigms, and methodologies, and showcases scholarship from around the world.
6	The Effect of Self-Efficacy, Auditor Time Pressure on Audit Quality with Professional Ethics as a Moderating Variable	Pratama, L., & Syaiful, S. (2024)	Self-Efficacy and Time Pressure have a significant effect on audit quality. The moderating variable of Professional Ethics cannot moderate the relationship between Self-Efficacy and auditor time pressure on audit quality significantly.
7	Is accounting for sustainability actually accounting for sustainability and how would we know?	Gray, R. (2010)	Many of the realist and procedural burdens associated with conventional accounting are no longer appropriate when attempting to account for sustainability. What may be required, is a more nuanced understanding of what 'sustainability' actually is and how, if at all.
8	Disclosing new worlds: a role for social and environmental accounting and auditing	Lehman, G. (1999).	Encourage Dialogue on the role of corporations and their impact on nature
9	Does Ethical Culture in Audit Firms Support Auditor Objectivity?	Svanberg, J., & Öhman, P. (2016)	Accounting firms should promote a strong ethical culture to reduce judgmental risk to audit judgments.
10	Postmodernism And The Relationship Of The Implementation Of Good Corporate Governance	Syahrian, S. (2019).	Proxy war in ethics in internet usage can be overcome by exploring the values of corporate culture that can adapt to business ethics through good corporate governance.
11	Auditing and Sustainability Accounting: A Global Examination Using the Scopus Database	Thottoli, M.M.; Islam, M.A.; Sobhani, F.A.; Rahman, S.; Hassan, M.S (2022)	The importance of considering audit quality for the Public Accounting Firm, Compliance with enforceable laws, rules and regulations.
12	Sustainability assurance practices: A systematic review and future research	Hazaea, S. A., Zhu, J., Khatib, S. F., Bazhair, A. H.,	Sustainability assurance standards should be revised to improve sustainability practices. The role of





	agenda	& Elamer, A. A. (2022)	audit in promoting and assuring sustainability is especially important if the audit character is different.
13	The role of audit quality in the ESG-corporate financial performance nexus: Empirical evidence from Western European companies	Zahid, R. A., Khan, M. K., Anwar, W., & Maqsood, U. S. (2022).	ESG has a significant negative effect on the company's financial performance as measured by return on assets (ROA). But it has a significant negative effect on revenue
14	The Role of Auditors to Improve Sustainability in Financial Reporting	Carlino, C. (2020).	Going concern audit opinion on the auditor's role on the need to increase assurance of continuous reporting.

4. Analysis and Results

First, confirm that you have the correct template for your paper size. This template has been tailored for output on the A4 paper size. Here are some of the main aspects analyzed in the literature review:

The Transformation of the Auditor's Role in the Post-Modern Era Auditors now not only play a role in examining financial statements, but also serve as strategic advisors who help companies manage risks and assess sustainability impacts. Technological developments such as big data, artificial intelligence, and blockchain are changing audit methods that are more efficient but require strict information security.

Auditors' professional ethics are an important foundation for maintaining transparency and accountability. In the post-modern era, the pressures of commercialization and desacralization of professionalism (de-professionalization) threaten ethical standards. Auditors need to avoid conflicts of interest to remain independent and unaffected by external pressures, as emphasized in the literature by Oraka & Okegbe (2015).

In the modern era, auditors are also faced with demands to conduct sustainability audits that include environmental, social, and governance (ESG) aspects. This creates a need to adapt more complex auditing standards, including non-financial reporting. Studies by Makarenko (2017)[18] and Messier (2017)[16] highlight how sustainability standards are becoming an important aspect in enhancing corporate credibility.

Digitization gives auditors access to more advanced analytical tools, but it also presents risks related to data security and privacy. These technologies enable continuous auditing, which is a key topic in the literature related to continuous auditing. Makarenko and Munteanu & Horaicu (2022) emphasize the importance of auditors' new skills to meet modern market demands.

The role of auditors is now expanding to become strategic partners for companies, including in ensuring that sustainability reports follow international standards such as the Global Reporting





Initiative (GRI), Sustainability Accounting Standards Board (SASB), and Task Force on Climate-Related Financial Disclosures (TCFD). Auditors are responsible for helping companies achieve transparency and accountability in sustainability, thereby increasing public and investor confidence.

5. Conclusion

To face post-modern challenges, auditors need to maintain strong ethics, adapt to new technologies, and adapt their practices to the demands of sustainability.

References

- [1] Teck-Heang, L., & Ali, A.M. (2008). The Evolution of Auditing: An Analysis of the Historical Development. *Journal of Modern Accounting and Auditing*.
- [2] Aslan, L., & Kaya, C.T. (2014). Information Systems Audit and Continuous Auditing in Turkish Capital Markets. *European Journal of Accounting, Auditing, and Finance Research*.
- [3] Jibrin, M.S., Blessing, S.E., & Danjuma, I. (2014). The Role of Auditors in the Recent Nigerian Banking Crisis. *International Journal of Academic Research*.
- [4] Akenbor, C.O., & Tennyson, O. (2014). Ethics of Accounting Profession in Nigeria
- [5] Oraka, A.O., & Okegbe, T.O. (2015). The Impact of Professional Accounting Ethics in Quality Assurance in Audit.
- [6] Enofe, A.O., Ukpebor, I., & Ogbomo, N. (2015). The Effect of Accounting Ethics in Improving Auditor Professional Skepticism.
- [7] Haron, H., Ismail, I., Ibrahim, D.N., & Na, A.L. (2014). Factors Influencing Ethical Judgement of Auditors in Malaysia.
- [8] Tinker, T. (1999). Mickey Marxism rides again! *Critical Perspectives on Accounting*, 10(5), 643-670.
- [9] Adcroft, A., & Willis, R. (2006). Post-modernism, deprofessionalization and commodification: The outcomes of performance measurement in higher education.
- [10] Caramanis, C. (2000). Political Culture, Socialist Neo-Revisionism and the State in Change: Implications for Accounting Professionalism
- [11] Rybicka, K. (2018). New technologies-the impact on contemporary management accounting.
- [12] Valentine, J. (2004). Audit society, practical deconstruction and strategic public relations.
- [13] Munteanu, V., & Horaicu, A. (2022). Auditing Financial and Non-Financial Information on Sustainability.





- [14] Deliu, D. (2020). Financial Audit vs. Corporate Governance Practices-A Viewpoint on Current Challenges and Perspectives in the Time of Covid-19.
- [15] Baud, C., Brivot, M., & Himick, D. (2021). Accounting ethics and the fragmentation of value. *Journal of Business Ethics*.
- [16] Messier, W. F., Glover, S. M., & Prawitt, D. F. (2017). *Auditing & Assurance Services: A Systematic Approach*. McGraw-Hill Education.
- [17] Imoniana, J.O., et al. (2023). Impact of Technological Advancements on Auditing of Financial Statements.
- [18] Makarenko, I. (2017). Public Companies Non-Financial Reporting and Audit in Ukraine: Challenges and Prospects.
- [19] O'Regan, D. (2001). Genesis of a profession: Towards professional status for internal auditing.
- [20] Hill, S., et al. (2013). *Professionalism and ethics in a changing economy*.
- [21] Lehman, G. (2004). Accounting, accountability, and religion: Charles Taylor's catholic modernity and the Malaise of a disenchanted world.
- [22] Arens, A. A., Elder, R. J., & Beasley, M. S. (2016). *Auditing and Assurance Services: An Integrated Approach*. Pearson Education.
- [23] Hayes, R., Dassen, R., Schilder, A., & Wallage, P. (2014). *Principles of Auditing: An Introduction to International Standards on Auditing*. Pearson Education.

