Every profession providing services to the public must have a code of ethics, a set of moral principles that govern professional behaviour. This study aims to determine how professional and ethical influences the accounting profession. The method in this research is to use a literature review by using secondary data, namely from literature studies through scientific articles, research journals and Google Scholar. The results of this study indicate that of the eight articles used in this literature review, 7 have a significant relationship or influence between professional behaviour and the ethics of the accounting profession, including public accountants, teaching accountants, auditor professionals, forensic accountants, and tax consultants. Everything is related to professional behaviour to support the achievement of professional responsibility properly, especially in accounting.

**INTRODUCTION**

Every profession providing services to the public must have a code of ethics, which is a set of moral principles governing professional behavior (Hajering, 2019). Accountants are information providers for the business decision-making process by business people. Professional ethics are significantly related to the consideration of the level of materiality in the process of auditing financial statements. A university or study program is often required to allocate its human resources in a way that maximizes organizational success.

Due to the communicative objectivity of learning, the professionalism of lecturers tends to have an impact on the quality of student education, theoretically, it will facilitate the transfer of knowledge and knowledge which leads to an increase in student achievement in education. To improve learning achievement, educational accountants who act as mentors and directors must be astute in choosing teaching strategies and diligent in optimizing learning components.
Professionalism is defined as the responsibility to behave more than just fulfilling the laws and regulations of society. The auditor’s general responsibility is to improve services and increase trust.

Professional skepticism according to the professional standards of public accountants is an auditor’s attitude that includes a mind and always questions and critically evaluates audit evidence. A low level of professional skepticism will lead to failure to detect fraud. This failure will lead to a loss of creditor and investor confidence in the capital market.

Professionalism in auditing is the ability to perform various tasks related to their field. A person’s professional experience and area of specialization determine his or her level of professionalism. As professionals, auditors have an obligation to comply with specific rules of behavior, which describe an ideal attitude or things. This obligation is in the form of a fundamental responsibility for the profession to strengthen the services offered (Rifani & Hasan, 2022).

Meanwhile, the degree of falsity that has the potential to affect the choices of consumers of information and the judgment of those who rely on such misinformation is what is meant by materiality. The requirement for public confidence in the quality of services provided by the profession is related to professionalism. Similar to auditors, it is important to convince customers and users of financial statements of the level of materiality, in this case, the materiality of financial statements. Service users should have less confidence in auditors in terms of retrieval.

Professional ethics are moral principles accepted in a particular workplace. Meanwhile, the degree of falsity that has the potential to affect the choices of consumers of information and the judgment of those who rely on such misinformation is what is meant by materiality. As a result, auditors who adhere to the professional code of ethics will be better at determining the level of materiality, and auditors who have a low level of professional ethics will also be less adept at it. Every public accountant is required to have a high moral commitment in carrying out his profession in accordance with the established code of ethics.

RESEARCH METHODS

The design used in this research is a literature review or literature review. A literature review according to Snyder (2019) is a research process that tries to collect and distill key findings from previous studies and examine the many expert summaries contained in the text.

This study uses secondary data for data collection. Where this secondary data is obtained from various kinds of literature studies through scientific articles, research journals related to the problems to be studied. The literature study conducted is related to professionals and ethics for the accounting profession, in Indonesia which has been carried out for the last 4 years (2019-2022) from all national journals.

After searching for scientific articles through the Google Scholar channel, 8 articles were found that met the inclusion criteria and the research was published between 2019 and 2022, as follows.
# Table 1. Characteristics of the Analyzed Articles

<table>
<thead>
<tr>
<th>Author Name</th>
<th>Year</th>
<th>Country</th>
<th>Research Objectives</th>
<th>Participants</th>
<th>Design and Data Collection Methods.</th>
<th>Findings.</th>
<th>Implications</th>
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<tbody>
<tr>
<td>Suryanti and Eka Ariaty Arfah</td>
<td>2019</td>
<td>Indonesia</td>
<td>To analyze the factors that influence students' level of understanding of accounting</td>
<td>The sample in this study were Strata One (S1) students of the Accounting Study Program of STIE Wira Bhakti Makassar class 2014 and 2015.</td>
<td>Using SPSS for Windows to assist with Multiple Regression Analysis...</td>
<td>Based on the research results, the understanding of accounting students of STIE Wira Bhakti Makassar is influenced by emotional intelligence variables, but is not influenced by the professionalism of educational accountant or their learning strategies.</td>
<td>It is hoped that related parties will support efforts to improve the professionalism of accountant teachers and their methods, so that in the future accountant teachers in higher education can further improve their professionalism and teaching methods. STIE Wira Bhakti Makassar campus must provide more motivation to its students to dare to continue their accounting studies.</td>
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<tr>
<td>Karlina Ghazalah Rahman</td>
<td>2020</td>
<td>Indonesia</td>
<td>The purpose of this study was to examine the effect of professional recognition and social value on career choice as an educator accountant.</td>
<td>PTS in Makassar City with data collection techniques with questionnaires</td>
<td>using a quantitative approach with multiple linear regression analysis</td>
<td>This research is also in line with the results presented by Merdekawati &amp; Sulistyawati (2011) which state that professional recognition has a positive effect on Students assume with this opportunity to interact directly with others. In addition, being an accountant educator is not only related to individuals but is connected to anticipated results but incorporates social values into the procedure. This is in accordance with expectancy theory, also known as expectancy</td>
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<tr>
<td>Rahil S.Akun and Sugiyarti Fatma Laela</td>
<td>2022</td>
<td>Indonesia</td>
<td>to analyze the effect of Islamic ethics on cheating behavior.</td>
<td>Using 131 respondent s from management accountants from various industries, the study used SEM-PLS to test the proposed hypotheses.</td>
<td>Using the SEM (Structural Equation Model) - Partial Least Square (PLS) statistical test approach.</td>
<td>This finding is quite unique and requires further exploration of the interaction between the internal control system and ethics, which in theory can strengthen the relationship between ethical variables and fraudulent behavior. This finding can also be explained at least in terms of methodology.</td>
<td>Future research should be with normal conditions, can be completed with in-depth interviews / interviews to management accountant respondents so that the research results can be analyzed more sharply.</td>
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<td>I gusti putu bayu sanjaya putra and Sang ayu putu arie indraswara wati</td>
<td>2021</td>
<td>Indonesia</td>
<td>To see the influence of professional commitment, work experience, and tax sanctions on the ethical decision-making process of Tax Consultants in Bali Province.</td>
<td>using 223 people</td>
<td>Data testing includes: validity, reliability, multicollinearity, heteroscedasticity, multiple regression analysis, hypothesis testing and coefficient of</td>
<td>The results showed that professional commitment, work experience, and tax sanctions simultaneously had a significant positive effect on</td>
<td>For future researchers, research should be made into experimental research to obtain more convincing data and results and also future researchers can develop or use external variables from tax consultants that affect ethical</td>
</tr>
<tr>
<td>Author(s)</td>
<td>Year</td>
<td>Location</td>
<td>Methodology</td>
<td>Sample Size</td>
<td>Findings</td>
<td>Recommendations</td>
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<tr>
<td>Lukyatta Gusti Acfira</td>
<td>2022</td>
<td>Indonesia</td>
<td>Using the total sampling method where the population is less than 100, so that the entire population is sampled.</td>
<td>7 (seven) Public Accounting Firms in Makassar City</td>
<td>The results showed that professional commitment, work experience, and tax sanctions simultaneously had a significant positive effect on ethical decision making in Tax Consultants in Bali Province.</td>
<td>Further researchers should be able to develop questionnaires regarding the factors that influence the skepticism of an auditor. Be it internal factors or external factors.</td>
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<tr>
<td>Muhamad Su’un</td>
<td>2021</td>
<td>Indonesia</td>
<td>This study involved 30 external auditors (KAP) in Makassar.</td>
<td>using primary data collected using questionnaires and using SPSS statistical tools using multiple regression analysis methods.</td>
<td>Shows that auditor professionalism has a positive and significant effect on the level of materiality in the process of auditing financial statements.</td>
<td>For further research, it is hoped that it can add other variables that are thought to affect the level of materiality, such as independence, audit quality, audit risk, and audit risk.</td>
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<tr>
<td>Siti Wahyuni, Noor Shodiq Askandar and M. Cholid</td>
<td>2019</td>
<td>Indonesia</td>
<td>The entire population in this observation is students majoring in accounting</td>
<td>The data analysis method used in this research is multiple linear</td>
<td>Shows that professional training, labor market, environmental and 1. For other researchers, in order to increase the number of samples used in accounting majors in several</td>
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</table>
Mawardi

and family roles in the career choice of Public Accountants. class 2015 and 2016 carried out by random sampling, thus obtaining a sample of 96 respondents. family considerations have a significant effect on the career choice of public accountants.

universities in Malang, in addition to the two things above.

2. We must include more variables in future research that may have an impact on the dependent variable, honor of the profession, moral principles, and personality.

3. In addition to using questionnaires, the data collection method for future research can be interviews with each respondent.

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Sofyan Syamsuddin, Goso and Sharir

2021 Indonesia to examine the effect of auditor professionalism, ethical orientation, idealism and relativism of ethical orientation on whistleblowing with ethical sensitivity as a moderating variable.

The sample in this study amounted to 102 auditors. Research results with multiple linear regression analysis shows that auditor professionalism and relativism ethical orientation affect whistleblowing, while idealism ethical orientation has no effect on whistleblowing.

1. Future research needs to add moderating variables to measure whether it strengthens or weakens the variable Indevenden to Devend 2. To ensure the right sample, it is recommended that the sample used in further research use purposive sampling technique.

3. It is recommended to use a physical questionnaire or link to Google form to ensure even sampling throughout AKN I to VII.
RESULTS AND DISCUSSION

Results
The results of this study indicate that of the eight articles used in this literature review, 7 of them have a significant relationship or influence between professional behavior and the ethics of the accounting profession, including public accountants, teaching accountants, auditor professionalism, forensic accountants, tax consultants. Everything is related to professional behavior to support the achievement of professional responsibility properly, especially in the field of accounting.

Meanwhile, one of the 8 articles used in this literature review is not significant, namely the article with the author’s name Suryanti and Eka Ariaty Arfa (2019) with the title of the article The Effect of Professionalism of Educator Accountants, Emotional Intelligence and Learning Methods on Accounting Understanding. From the results of this study or based on the results of hypothesis testing.

In this study found that the accounting understanding of STIE Wira Bhakti Makassar students was not significantly and positively influenced by the accountant teaching professionalism factor. The findings of this study are directly proportional to Mulyasari’s (2013) previous research on the impact of teaching methods and accountant professionalism on student learning achievement. With a partial test value of 2.290 and a significance level of 0.029, Mulyasari (2013) stated that the professionalism of accountant teachers has a positive and significant effect on the level of student learning achievement.

Discussion
Based on a review of the literature conducted by previous researchers, an outline of the Professional Influence and Ethics on the Accountant Profession.

In this study that Through the application of professionalism and ethics, the accounting profession can play an important role in ensuring the desirability of business and the integrity of financial information. Accounting professionals have a responsibility to maintain high standards in every aspect of their work for the benefit of society.

According to Kusnandar (2007: 214), professionalism is a term that refers to a mental attitude in the form of a commitment from members of a profession to always realize and improve their professional quality. Professionalism in question is how an employee can position himself both within the scope of his work and outside the scope of his work. How an employee can complete work responsibly, on time and with integrity.

According to Siagian, (2009: 63) Professionalism is "Reliability and expertise in carrying out tasks so that they are carried out with high quality, at the right time, carefully, and with procedures that are easy for customers to understand and follow".

The accountant's code of ethics was designed by the Indonesian Accounting Association (IAI) based on the normative view of professional accountants. In carrying out their professional duties, accountants working in the corporate sector, government organizations, or educational environments must refer to the IAI code of ethics as a guideline and a set of rules.

Professional ethics is an attitude of life in the form of justice to provide professional services to the community with full involvement and expertise as a devotion in order to fulfill duties in the form of obligations to society, according to Keizer in Suhraward Lubis, 1994: 6-7.
Accounting ethics is important because it safeguards the integrity, reliability and transparency of financial information. It protects the public interest, prevents fraud, and builds public trust in the accounting profession. According to Lubis (1994), professional ethics is an attitude of life, namely the willingness to provide professional services to the community with full involvement and expertise as a service in order to carry out tasks.

The importance of the purpose of professional ethics in accounting is as a guide in behaving and acting for accountants who have a professional spirit, the public can directly control the behavior of accountants. With the existence of professional ethics in accounting as a manifestation of high respect for the accounting profession. The purpose of the presence of professional ethics in accounting is to provide welfare to the accounting profession throughout Indonesia. Professional ethics accountants also serve to increase the loyalty of accountants in the country. The presence of accountant professional ethics in the community as an effort to improve services to the wider community from the profession as a responsible and professional accountant.

The code of ethics for Indonesian accountants contains 8 ethical principles as follows:

1. Professional responsibility
   With full responsibility, all reports are presented as required. Hence moral judgment is one way to maintain trust and quality of performance. Members have a responsibility to the users of their services and a responsibility to cooperate with fellow members in order to develop the accounting profession and maintain public trust.

2. Public interest
   Members of professional accountants are obliged to act in the context of service to the public, respect public trust, and demonstrate professionalism. The public meaning of the accounting profession includes clients, governments, lenders, and employees.

3. Integrity
   In order to maintain public trust, an accountant must have high integrity. With this integrity, a person will always provide services honestly without any element of personal gain. Honest differences of opinion and unintentional mistakes are accepted with integrity, but dishonesty or violation of principles is not.

4. Objective
   Being objective is a quality that gives value to the services provided by members. The principle of objectivity requires members to be fair, impartial, intellectually honest, unprejudiced and free from conflicts of interest or under the influence of other parties.

5. Expertise and care
   Accountants must be careful when calculating and presenting data in their work. This will prevent them from falling victim to fraud. In addition, they are also responsible for the reports submitted. Therefore, an accountant needs to be careful in providing their professional services and always be eager to improve their knowledge and abilities.

6. Confidentiality
   The principle of confidentiality emphasizes the importance of maintaining the privacy, confidentiality, and safety of client or patient information.
Professionals have an ethical obligation to protect personal and confidential information they obtain during the performance of their professional duties, except in cases governed by law or professional codes of ethics.

7. Professional behavior

Each member is expected to act in a manner that upholds the reputation of the profession and behave consistently. As part of its obligations to clients, partners, colleagues, employers, and society at large, the profession has an obligation not to commit acts that could bring the profession into disrepute.

Professional accountants strongly discourage or defame the profession. Accountants must have an honest and trustworthy attitude.

8. Technical standards

Accountants are required to work according to established standards. This is not only to meet the needs of clients, but to increase public confidence in him. Accountants are obliged to carry out assignments from service recipients, as long as the assignment is in line with the principles of integrity and objectivity.

Through the application of these principles, the professionalism and ethics of accountants become the foundation of public confidence in the financial information and financial performance it presents. It also creates a strong foundation for the integrity and continued growth of the accounting profession.

CONCLUSIONS AND SUGGESTIONS

In a literature review conducted on articles published over the past 4 years, it was found that through the application of professionalism and ethics, the accounting profession can play an important role in ensuring business desirability and integrity of financial information. Every profession that provides services to the public must have a code of ethics, which is a set of moral principles that govern professional behavior. The ethics of the accounting profession are closely related to the consideration of the level of materiality in the financial statement audit process.

This literature review also found that auditors who adhere to the professional code of ethics will be better at determining the level of materiality, and auditors who have a low level of professional ethics will be less good at determining the level of materiality.

Therefore, it is important for the accounting profession to pay attention to and apply professionalism and ethics in carrying out its activities in order to provide quality and trustworthy services to the public.

REFERENCE


