Jurnal Riset Manajemen Sains Indonesia, 16 (1) 2025, 62-65

Jurnal Riset Manajemen Sains Indonesia

http://journal.unj.ac.id/unj/index.php/jrmsi

THE ROLE OF ETHICS IN AUDITING: ENSURING ACCOUNTABILITY AND INTEGRITY IN THE COMMUNICATION COMPANIES IN INDONESIA AND THE GAMBIA

Lamin K Drammeh[1]*, Dr. Masiyah Kholmi[2], Prof. Nazaruddin Malik[3]

University Muhammadiyah Malang, *Indonesia*

Article Info

Article history:
Received: January 5, 2025;
Accepted: March 16 ,2025;
Published: April 1, 2025.

Keywords:
Ethics:Auditing:Accountability; Integrity; Communication Companies

ABSTRACT

In this research, we examine the antecedent of ethics in auditing with a focus on The Gambia and Indonesia's communication sectors emphasizing its potential of eradicating bad deeds by instating regulations, training, and culture. It is crucial to have ethical auditing for an organization to always be transparent, have the organization's stakeholders trust it, and follow the law especially when the policies are ever changing. The study uses an ethical theoretical framework comprising of competence, objectivity, integrity, and confidentiality in an analysis of secondary information from company records and other literature. The study shows that technical auditing promotes responsibility and scores ethical points, but faces obstacles, including limited resources, political influence, technology advancement. As a solution to these challenges that needs to be implemented to improve the public trust in the communication sector, the study recommends the following; Boosting up of the regulations, Training of the auditors, and creation of an ethical tone.

1. INTRODUCTION

The role of ethics in auditing is vital in the areas of communication companies to ensure provision of accurate information to its users (Sari & Muslim, 2023). Auditing checks substantial reviews on the financial statements, internal controls, and compliance with laws that users utilize in decision making (Mesioye & Bakare, 2024). Ethical auditing helps to maintain trust and minimize financial risks as producers of communication services in The Gambia and Indonesia are in conditions of changing regulations (Tifaona, 2024). This paper sought to look at the ways through which ethics in auditing reduces mal practices in the communication sector of the two countries through analysis of the regulatory frameworks training of auditors, and culture (Tifaona, 2024).

Audit ethics form the basis of transparency as well as trust in the corporate management structure. The communication companies who play a crucial role in management of data for interaction with the public require ethical auditing in order to have accurate financial assessment and comply with the set regulations (Jejeniwa et al., 2024).

In The Gambia, lack of regulation and regulatory influences contradict ethical auditing. The Indonesian digital economy is growing at a fast pace, and therefore the regulation of auditors is also changing, though with various difficulties (Juniardi & Putra, 2024). Each of these suggests the importance of well-developed ethical standards that are specific to country law and culture.

This paper hereby contrasts the Indonesian and Gambian settings, specifically the general environment, all the way

ISSN 2301-8313 (online) DOI: doi.org/10.21109/JRMSI.016.1.06

to the auditor training and the ethical environment as requisite for improved auditing transparency.

2. LITERATURE REVIEW

The Role of Ethics in Auditing

Several ethical principles, including competence, objectivity, integrity, and secrecy, served as the foundation for trustworthy auditing. (Page et al., 2023). These principles are essential in communication companies to ensure that they are reducing their risk of regulatory noncompliance and ensuring data privacy and clarity of company operation (Fatima et al., 2022).

The Role of Ethics in Auditing

Several ethical principles, including competence, objectivity, integrity, and secrecy, served as the foundation for trustworthy auditing. (Page et al., 2023). These principles are essential in communication companies to ensure that they are reducing their risk of regulatory noncompliance and ensuring data privacy and clarity of company operation (Fatima et al., 2022).

Accountability and Integrity in Communication Companies

Accountability and integrity in communication organizations are achieved through ethical practices, adherence to industry standards, and transparent public reporting. Ethical auditing ensures accurate evaluations essential for public trust (Latilo et al., 2024).

Challenges in Upholding Ethical Standards

Challenges in The Gambia includes resource constraints, limited oversight, and political interference. In Indonesia, rapid digital growth and shifting regulations create complexities, requiring auditors to align local and international standards amidst political pressures (Puspitasari et al., 2024).

3. METHODOLOGY

Data Source and Collection

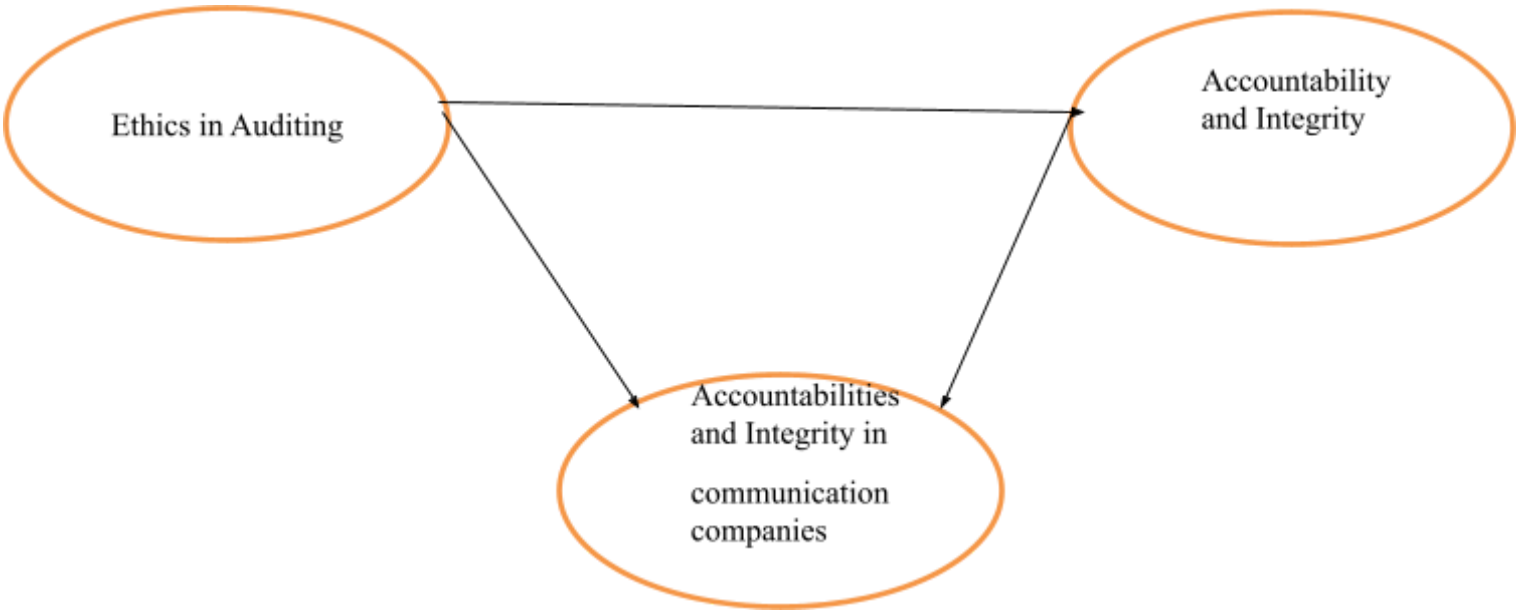
The study is of an exploratory nature, therefore, collects secondary data and employs literature review technique to analyses the findings from existing data. The data comprises company reports, case study papers and previous literature relating to ethical auditing policies in The Gambia and Indonesia. These sources give ample information on the codes governing the ethical practices, auditor training and cultural factors belonging to the communication sector. The sources of these data was from Scopus, research gate, google scholars.

Data Analysis

This research data was analyzed using a theoretical framework consisting of ethical standards in auditing such as competence, neutrality and integrity, and confidentiality. This framework enabled further comparison of the ethical auditing practices in both The Gambia and Indonesia with regard to the differences and similarities in:

a. the regulations environments and
b. the training of auditors' mechanism.

Figure 1: theorical framework.



4. DISCUSSION:

Ethical auditing: its consequences for responsibility and purity of business.

Ethical auditing therefore has an important role in promoting accountability and integrities in the communication firms, particularly in The Gambia and Indonesia. The commitment to ethical principles creates superior financial reporting, as well as the recognition of regulations. The Indonesian digital economy is rapidly growing therefore calling for a strong ethical auditing mechanism in order to avoid pitfalls linked to credit and privacy. Likewise, ethical auditing engages with problems of constructed regulatory vulnerability as well as political influence in The Gambia to instill trust and accountability.

In the view of (Sari & Muslim, 2023) ethical auditing plays a very relevant role in the provision of accurate information, which is useful to stakeholders in their decision-making processes(Mesioye & Bakare, 2024) also continue on the necessity of ethical auditing in order to have credibility and to reduce future financial vulnerabilities. These results are consistent with the a priori theoretical framework and pinpoint the importance of ethical auditing in addressing accountability issues.

Of all those public ethical challenges, the four main challenges are as follows the major ethical problems that people encounter while trying to uphold the relevant ethical standards include the following.

This research establishes various deficits that hamper the achievement of effective ethical practice in auditing specifically the communication sector. However, in similar a country such as The Gambia, the demands for ethical Auditing are limited by resource constraints and lack of supervision. Political intrusion exacerbates the conditions of auditing as well as distorts the independence and neutrality of auditors (Jejeniwa et al., 2024)

Challenges include the greatly expanding digital economy and the dynamic legal environment in Indonesia. This work exposes auditors to hard-to-implement regulations and ensures that domestic practices conform to global norms(Puspitasari et al., 2024)recognize some of the challenges that auditors encounter in providing solutions for those changes while upholding the ethical standards.

Techniques for Building Better Ethical Standards

To overcome these challenges, the following proposals are made to improve ethical practice in auditing. These include:

Strengthening Regulatory Frameworks: Building valid and contextually appropriate rules that touch upon the specific problems of every nation's communication industry.

Enhancing Auditor Training: Incorporating extensive retaining education forums to enable auditors to possess proper knowledge and skills in handling of ethical aspects concerning the changing aspects of regulations.

Promoting a Culture of Ethics: Promoting ethical culture involving leaders of communication organizations and subsidiaries resulting in ethical codes and policies (Hadi et al., 2024).

These strategies focus on the need to increase transparency and thus public credibility in the communication sector in as far as ethical auditing is concerned.

5. FINDINGS

The research also concisely points at the differing and sustainable part of ethical auditing to improvement the Gambian and Indonesian communication companies' accountability and integrity levels. It is not wary of the hardships of auditors in maintaining ethical standards that are against regulative policies, inadequate funds and political influence. In order to address these challenges, the proposed solutions of the study on potential solutions are based on deepening the requirements for regulations, increasing the level of auditor education and implementing an ethical culture.

It has been established from the study that ethical auditing plays a crucial role in fostering financial reporting integrity and meeting of corporate economic laws. Therefore, to ethically address the above-mentioned challenges and adopt the recommended Strategies, communication companies will help improve ethical provisions when engaged in their business.

6. CONCLUSION:

The study underlines the need for ethical auditing in order to bring improved accountability and professionalism to the communication sectors in The Gambia and Indonesia. Ethical practice gaps are outlined, such as contending resources, political impact, and technologies transforming at an unprecedented rate to impede effectiveness. To counteract these problems, this study calls for effective regulations, detailed faculty preparation for auditors, and the development of sound ethical climate. Through utilizing of these strategies, the communication companies can offer enhanced transparency, compliance and require public absolute confidence. Last but not the least, ethical auditing play central role for right financial reporting and managing the financial risks so that the growth of this communication industry is integrated and based on the trust.

7. REFERENCES:

Fatima, E., Siregar, S. V., & Diyanty, V. (2022). *Auditors ' Communication with Audit Committee : Evidence from Indonesia*. *7*(December), 312–328. https://doi.org/10.23887/jia.v7i2.42482

Hadi, S., Putri, N. Y., Andi, A., Renaldo, N., Prayetno, M. P., Bisnis, I., Indonesia, P., & Brawijaya, U. (2024). *The Impact of Audit Reputation on Stakeholder Trust : A Qualitative Analysis of Key Influencing Factors*. *2*(2), 368–372.

Jejeniwa, T. O., Mhlongo, N. Z., Jejeniwa, T. O., Ife, I., State, O., Johannesburg, C. P., Africa, S., Agency, D., Ife, I., & State, O. (2024). *THE ROLE OF ETHICAL PRACTICES IN ACCOUNTING : A REVIEW OF CORPORATE GOVERNANCE AND*. *6*(4), 707–720. https://doi.org/10.51594/farj.v6i4.1131

Juniardi, E., & Putra, D. M. (2024). *Digital Transformation in Accounting : Navigating the Future of the Profession Through Systematic Review and*. *2024*, 17–35. https://doi.org/10.18502/kss.v9i20.16467

Latilo, A., Uzougbo, N. S., Ugwu, M. C., & Oduro, P. (2024). *Strategies for corporate compliance and litigation avoidance in multinational enterprises Strategies for corporate compliance and litigation avoidance in multinational enterprises*. *August*, 15. https://doi.org/10.53346/wjast.2024.6.1.0048

Mesioye, O., & Bakare, I. (2024). *Evaluating Financial Reporting Quality : Metrics , Challenges , and Impact on International Journal of Research Publication and Reviews Evaluating Financial Reporting Quality : Metrics , Challenges , and Impact on Decision-Making*. *October*. https://doi.org/10.55248/gengpi.5.1024.2735

Page, D., Nafiisa, B. L., Ekasari, K., Dewi, K., & Susilowati, S. (2023). *Journal of Applied Business , Taxation and Economics Research (JABTER) The Importance of The Code of Ethics in The Public Accountant Profession*. *3*(2), 121–129. https://doi.org/10.54408/jabter.v3i2.219

Puspitasari, R. I., Saifi, M., & Nuzula, N. F. (2024). *Competitive Advantage as a Mediation of the Influence of Green Banking and Corporate Governance on Company Value*. *18*(2), 168–184.

Sari, R., & Muslim, M. (2023). *Amkop Management Accounting Review (AMAR) Accountability and Transparency Accounting : A Systematic Review in Public Sector*. *3*(2), 90–106.

Tifaona, B. (2024). *CONTEMPORARY DYNAMICS IN LEGAL MANAGEMENT: ADAPTING TO REGULATION AND BUSINESS EXPECTATIONS*. *1*(5), 1224–1237.