THE IMPACT OF PROFESSIONAL ACCOUNTING ETHICS ON QUALITY ASSURANCE IN AUDITS IN MALAYSIA

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Abstract. This study investigated the impact of accounting ethics on quality assurance in audits in Malaysia. In this paper, the independent variables were integrity, confidentiality, professional behaviour, and objectivity. On the other hand, the dependent variable in this paper was quality assurance in audits. This study paper has four (4) hypotheses and objectives. Besides that, this study describes in detail the literature on all variables and includes previous studies related to this topic of study to provide a broader perspective on the impact of professional accounting ethics on quality assurance in audits. This explanatory study was carried out using a quantitative primary method throughout the investigation. To collect information for this research paper, a questionnaire was created using Google Forms. The target population for this study includes individuals aged 16 and above with accounting backgrounds and knowledge. The questionnaire used a Likert scale of 1 to 5 to evaluate the integrity, confidentiality, professional behaviour, and objectivity on quality assurance in audits in Malaysia. Following that, the questionnaire was distributed through online platforms such as e-mail, Instagram, Facebook, and WhatsApp. This study included a sample size of 123 participants. The data collected was then examined using IBM SPSS software to create a variety of analyses such as Descriptive Statistics, Normality Testing, Reliability Testing, Validity Testing, Correlation Matrix, and Regression Analysis.
Keywords: *professional accounting ethics, quality assurance in audits, professional behaviour, agency theory*

Introduction

Studying professional accounting ethics is necessary because of the sensitive nature of a company's financials. Besides that, it is also a crucial component of the roles that accountants and auditors perform in preparing financial statements (Jaijairam, 2017). In general, ethics refers to morality or a set of rules that provide a clear framework for differentiating between right and wrong actions (Edi and Enzelin, 2022). A professional accountant's credibility may be damaged if they fail to use appropriate diligence when carrying out their duties. For instance, a professional accountant's credibility will be damaged by dishonesty, as will their financial accounts (Mabil, 2019). As accounting fraud has become more common, ethics has been getting more attention recently and has been given more weight in the accounting field. In Malaysia, financial reporting fraud is on the rise, and experts predict that this fraud will continue to increase in the future (Khan and Hapiz, 2022). In order to increase public confidence in their results, accountants and auditors are expected to maintain the highest standards of honesty, objectivity, professionalism, and confidentiality. Additionally, they also need to be able to cope with client pressure or pressure from personal benefit. The public's constant worry is whether auditors and accountants can actually cope with these obstacles and maintain independence in their work and reporting (Jacob, 2022).

Research problem

Accountants have to deal with issues such as corporate failures, failure with reporting laws, and business fraud. Professional accountants are responsible for the collapse of Enron, WorldCom, and Satyam Industry. This was because accountants did not take their clients seriously when they were found to be in errors or fraudulent behaviour (Kanjanapathy, 2016). Furthermore, a lack of independence from auditors is a contributing factor to a rise in accounting fraud. Furthermore, a lack of independence from auditors is a contributing factor to a rise in accounting fraud. Auditors that prefer to satisfy all of their client's requirements by making adjustments, dressing the accounting in the manner desired by the customer, and non-compliance with Generally Accepted Accounting Principles (GAAP) have caused the public to lose confidence in accountants. Auditors must conduct their tasks with high integrity in order to prevent accounting problems from spreading further. Malaysia, being a developing country with unpredictable economic and political environments, is not immune from fraudulent financial reporting cases.

Corruption and bribery have been increasingly prevalent in Malaysia over the years, both socially and economically. Malaysia has a history of taking action to fight bribery and corruption, but recent cases show no sign of decreasing. Cases such as 1MDB, the Immigration Department Scandal, the Port Klang Free Zone (PKFZ), and the Sabah Water Department show corruption and bribery in Malaysian political and government organisations. Corruption and bribery take many different forms and have a wide range of consequences for the economy and society. Professional ethics and morality, standards, political and economic environment, behaviours, traditions, and demographics are the most common causes of corruption and bribery. The influence of corruption and bribery on the economy and society has been thoroughly investigated, but it remains insufficient. As a result, corruption and bribery continue to inhibit Malaysia's economic progress and have a negative impact on business operations, investments, and employment. Furthermore, it decreases the efficiency of taxes and other funding programmes. Accordingly, cases of fraud in Malaysia remain extremely high. Fraud cases have increased from 41% in 2018 to 43% in 2020. Although the establishment of new rules and regulations, as well as governance improvements to combat fraudulent financial reporting, the survey found that fraud continues to grow with time.

Research significance

The significance of this study is that it will not only enable accountants and auditors more aware of the importance of professional accounting ethics, but it will also help the general public understand how professional accounting ethics would affect audit quality assurance in Malaysia. Ethical conduct is essential when carrying out audit work as the audit profession is characterised by integrity, confidentiality, professional behaviour, and objectivity, the audit standards and the Code of Ethics provide a solid foundation for ethical behaviour. Accountants and auditors have to understand the regulations and apply them while making decisions. Accounting ethics are essential for professional accountants since it has been proven throughout history that accounting partially represents the moral values of the world in which it is practised (Ahinful et al., 2017). Accordingly, professional accounting ethics provides accountants with the following benefits: it assists accountants in determining whether their behaviour is consistent with the professional posture that must be maintained for the accountant to be successful; it provides potential clients with a basis for believing that the professional is sincere in

providing them with a good service; and it gives client assurance that standards of competence, independence, and integrity will continue to be the objectives of the regulatory authorities in fulfilling their responsibility.

Research scope and research objectives

The researchers of this paper collected over 100 responses from a broader demographic ranging from high school students to doctoral students. In addition, to obtain accurate findings, the researcher covered additional factors that affect audit quality, such as objectivity, confidentiality, and professional behavior. Furthermore, the previous research used a random sample method to gather respondents, and many of them were audit juniors, which might have influenced the results. The sample also included only auditors who worked in Klang Valley and were chosen at random. To improve the final results, the researcher of this paper expanded the coverage by choosing individuals with accounting backgrounds or knowledge across Malaysia rather than just auditors in the Klang Valley area. This allows the researcher to obtain a more generalised result. Within the scope of this investigation, four (4) research objectives have been formulated, and they are as follows: (1) To examine the impact of integrity on quality assurance in audits in Malaysia; (2) To examine the impact of confidentiality on quality assurance in audits in Malaysia; (3) To examine the impact of professional behaviour on quality assurance in audits in Malaysia; and (4) To examine the impact of objectivity on quality assurance in audits in Malaysia.

Literature review

The researcher studied the literature on "The Impact of Professional Accounting Ethics on Quality Assurance in Audits in Malaysia". The key concepts, theories and models, empirical studies, literature gaps, conceptual framework, and hypothesis development were all examined by the researcher in this section. This part of the study is supported by a large number of previous studies, the majority of which were published in the last five (5) years.

Professional accounting ethics

Professional accounting ethics serves as an applied ethics area that is related to human ethics and business ethics. Furthermore, it is a subset of the study of moral values and decisions, since both are related to accounting (Zhao, 2017). Luca Pacioli was an accounting pioneer. Accounting has now been implemented by government departments, professional organisations, and businesses. People must acknowledge that accounting has significant effects on almost every aspect of their daily life. Although many people are unaware of it, accounting can have an impact on individuals' personal and professional lives. This is particularly true when it comes to professional accounting ethics. As a result, accountants have to know the importance of professional accounting ethics and comply with professional accounting standards at all times. It is unethical for an accountant to modify any data or information to fulfil particular needs. Aside from that, one small modification can set off a chain reaction of negative effects that may disrupt normal people's lives (Kanjanapathy, 2016).

Integrity

Accountants, like many other professionals, follow a set of regulations that govern their work. The general public expects the accounting industry to be ethical in order for the economy to run properly. Accounting ethics, like air, is most noticeable when it is absent. The accounting profession involves a high level of integrity. Professional accountants must be sincere, honest, and straightforward with their clients' financial information in order to maintain their integrity. Accountants should avoid taking advantage of sensitive information for personal gain or benefit (Huberts, 2018). Even if there are mistakes or conflicts about the applicability of accounting principles, professional accountants should prevent deliberate misleading and modification of financial information. Integrity is more than strictly following the regulations; it acts in a manner that entirely complies with the purposes of the law. Integrity includes aligning behaviour honestly and openly with the foundation of internal ethical standards (Monga, 2016). Integrity also implies being willing to face defeat or failure when things are not going well. This means being straightforward and truthful although making an error.

Confidentiality

Confidentiality is the concept and habit of keeping sensitive data private unless the owner allows it to be disclosed to another party. Confidentiality can also mean the need to comply with standards and principles. Owners of sensitive data use rules that regulate different types of data that need protection in order to maintain confidentiality. These rules include employees being trained and educated, investing in and maintaining data storage, and tracking the transmission of sensitive information. Accounting is an industry that relies on money, so there must be confidence between the customer and the accountant. Accountants must understand who they can and cannot share customer data with (Amponsah et al., 2016). The business relationship between the customer and the accountant is confidential under the state's laws. As a result, when accountants handle a bank account of someone or money, they should refrain from informing everyone how much money is in every account. The rule of confidentiality requires accountants to preserve all data and information received confidential. This implies that a professional accountant must maintain the confidentiality of data gathered through professional and business interactions. Professional accountants are not allowed to share any data with others without proper and particular approval unless there is a legal or professional responsibility to do so. Confidential data collected through professional and business relationships cannot be used for personal gain or the benefit of third parties (Amponsah et al., 2016).

Professional behavior

Professional behaviour is a form of manners suitable for those in business or who interact with others. Individuals must be open, sincere, and dedicated to the company's goal, as well as understand other people's requirements, ideas, and feelings (Menbarrow, 2021). Keeping professional behaviour is critical in daily activities. Accountants must practise professionalism and keep a polite attitude throughout all times. Professional accountants have a responsibility to comply with the guidelines of professional conduct, which include adhering to the relevant regulations and laws. Furthermore, professional accountants should avoid practices that might damage their professional reputation. Professional accountants should not participate in any profession, business, or activities that breach the fundamental principles and will harm their professional reputation.

Accounting is usually monitored by federal regulation, which must conform to high professionalism and ethical standards. Professional accountants have a duty to act on behalf of their employers or customers in the most professional manner possible. This is because they interact with the lifeblood of companies-the finances. Knowing the basic principles of accounting is an essential part of accounting education (Chitom and Cheluchi, 2017).

Objectivity

The concept of objectivity requires professional accountants to avoid compromising their business or professional judgment influenced by bias, conflicts of interest, or influence from others (Edi and Enzelin, 2022). Professional accountants may come across conditions that harm their objectivity, and it is impossible to recognise and provide solutions to all of these scenarios. As a result, if a situation or relationship has a biased influence on the accountant's professional judgement of the service, the professional accountant is allowed to choose not to offer the professional services. In the accounting industry, the number of services that public accounting companies or individual certified public accountants (CPAs) could offer to customers is typically limited. Accounting services include basic taxation, accounting, auditing, and management consulting. Accountants that serve clients with more than one of these services may harm their objectiveness and independence, lowering the objectivity of accountants. For example, an accountant who manages general accounting obligations and afterwards audits this information is reviewing the work in which the accountant might be able to cover up negative financial data of the business. Objectivity is an important ethical characteristic in the accounting industry. Failure to retain objectivity could affect an accountant's ability to provide a true assessment of an individual's or a company's financial data. Additionally, objectivity is also an important moral value for auditors.

Quality assurance in audits

Quality assurance in audits seeks to evaluate whether a company complies with the rules and standards, as well as the requirements of its customers (Chitom and Cheluchi, 2017). Quality assurance and auditing are two different components, but when combined, they form a synergistic impact that gives a powerful tool for enhancing the company's consistency, reliability, and performance (Hut-Mossel et al., 2021). Accordingly, there are three (3) forms of quality assurance in audits. The process audit is the first type of quality assurance in audits. Process auditing involves evaluating processes, as well as the resources involved and the requirements determined within such procedures. The product audit is the second form. A product audit looks at products and/or services to check if they fulfil standards of quality. The system audit is the third type of quality assurance in audits, and it examines the quality management system to determine if it meets the quality criteria. Quality assurance audits serve as a benchmark for evaluating the current condition of process performance. After assessing the existing level of process performance, it will be apparent which areas require improvements or modifications, from the procedure itself to more general shortcomings such as employee skills and quality of manufacture (Kumar, 2017). The researcher used the Agency Theory to analyse the impact of professional accounting ethics on quality assurance in audits in order to conduct in-depth research.

Agency theory

According to Colbert and Jahera Jr (1988), agency theory aims to explain the loss of money or value that occurs when one party serves as an agent for another. In a standard business, management (the agent) is appointed to run a business for shareholders (the principals). Historically, the relationship of agency between managers and shareholders has been described as the basis for the establishment of an audit, either internal or external, since the interaction between shareholders and managers tends to be conflictive (Jensen and Meckling, 2019). The separation between property and control functions can lead to agency conflicts, which can become worse by the opportunistic behaviour of managers in the context of knowledge asymmetries. As a result, the desire for higher-quality audits in response to agency conflicts is always in the spotlight (Fossung et al., 2022). According to Lai and Liu (2018), the audit quality demand differs based on agency problems and the equity capital's cost.

Many studies have found that external audit quality increases the accuracy of financial reporting and data asymmetry, reduces the capital equity's cost, and, in especially, minimises agency expenses (Houqe et al., 2017; Watts and Zimmerman, 1983). Agency theory is used throughout this study to resolve the conflict of interest that describes the manager-shareholder interaction. An external auditor is required to remove information asymmetry between the principal and the agent, consequently reducing conflicts of interest. This is due to external auditors' desire to maintain the reliability of a company's financial statements by carrying out the audit following international auditing standards (Al-Dalabih, 2018). These actions improve the quality of audits, boost the trust of investors, and minimise potential agency conflicts (Fossung et al., 2022). Through an examination performed by the auditor, the audit quality can be analysed as either good or bad. The audit quality can be determined by how successfully an audit is done in comparison to the established standards while doing its work. As a result, agency theory is a realistic economic concept of accountability that can be used to describe the evolution of the quality of audits (Fossung and Verges, 2021). Internal and external auditors should remain independent views and follow professional accounting ethics when conducting audits, thereby improving audit assurance quality.

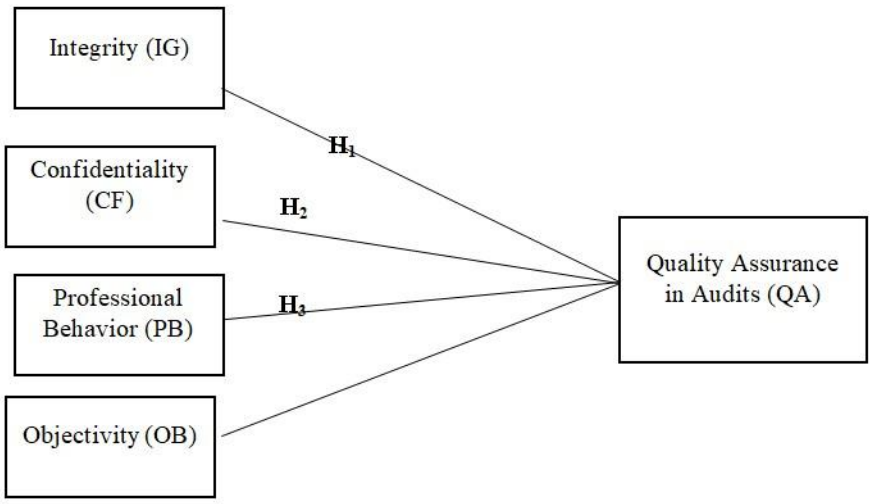

Figure 1. *Conceptual framework of the relationship between ethical principles and quality assurance in audits.*

The hypotheses are grounded in these theories.

H1: Integrity has a positive and significant impact on quality assurance in audits in Malaysia.
H2: Confidentiality has a positive and significant impact on quality assurance in audits in Malaysia.
H3: Professional behaviour has a positive and significant impact on quality assurance in audits in Malaysia.
H4: Objectivity has a positive and significant impact on quality assurance in audits in Malaysia.

Materials and Methods

Since the purpose of this research is to investigate the impact of professional accounting ethics on quality assurance in audits in Malaysia, this research targeted individuals from all around Malaysia who have an accounting background or knowledge, rather than just those from the Klang Valley. By broadening the investigation beyond Klang Valley, the researcher is able to acquire a more generalised outcome and a more thorough perspective. Furthermore, in order to ensure reliability and credibility, only individuals aged 16 and above are allowed to fill out the questionnaire. There are no limits based on gender or race. Men, women, Malays, Chinese, and Indians are all welcome to take part in the questionnaire survey. In terms of data collection methods, because this is a quantitative primary study, the researcher uses online questionnaires to collect data. An online questionnaire was selected as all information can be gathered automatically through the online feedback management system, allowing the researcher to evaluate the questionnaire easily and quickly (Octaviani and Ekasari, 2021).

Furthermore, online questionnaires are simple to use for the respondents. This is because most individuals prefer to respond the online questionnaires by phone. Participants can do the online questionnaires during their free time as the time required to complete the survey is short, which in turn increases the number of responses. Aside from that, online questionnaires enable the researcher to save costs. This is because online questionnaires significantly reduce setup and management costs. There is no money spent on printing, paper, or postage. Phone bills are also saved because there is no longer a need to make phone calls (Nayak and Narayan, 2019). Among various types of questionnaire survey methods, the researcher creates the questionnaires using Google Forms. This is because Google Forms is free and is the most commonly utilised technique for creating questionnaires. Another reason the researcher selects Google Forms to collect data is because it allows the researcher to add a variety of question types, such as short answers, multiple choice, paragraphs, tick boxes, and linear scales. Furthermore, Google Forms is an excellent tool for researchers, especially because it can directly export all the data to Microsoft Excel, providing the researcher with a clear picture. After completing the Google Form questionnaire, the researcher distributes it to participants via email or other online platforms such as Facebook, WhatsApp, or Instagram (Simanjuntak and Limbong, 2018).

Questionnaire development and validity

This part consists of the development of questionnaires for each variable as well as the outcome variable and newly developed questions are displayed in the last part of this section (*Table 1*). Integrity is the first independent variable. In order to measure the variable under research, a total of five (5) questions were developed for this research (Alsughayer, 2021). The second independent variable, called confidentiality. In order to measure the variable under research, five (5) questions were taken and modified (Alsughayer, 2021; Octaviani and Ekasari, 2021). Professional behaviour is the third independent variable. In order to measure the variable under research, five (5) questions were adopted and modified (Alsughayer, 2021). In order to measure the variable under research, five (5) questions were adjusted and adopted (Alsughayer, 2021). The dependent variable is quality assurance in audits, In order to measure the variable under research, five (5) questions were revised (Octaviani and Ekasari, 2021).

Table 1. *Questionnaire development and validity.*

No	Questions	Sources
	Integrity level	
1	The principle of independence of the auditor enhances the integrity and must be maintained to achieve audit quality.	Alsughayer (2021)
2	Auditors should have open communication on integrity violations and how they are dealt with to maintain audit quality.	Alsughayer (2021)
3	Auditors shall maintain the integrity by not knowingly being a party to any illegal activity or engaging in discreditable acts to the auditing profession or the company.	Alsughayer (2021)
4	The auditor's ability to freely report any errors in the financial reports reflects the auditor's integrity and audit quality.	Alsughayer (2021)
5	Auditor's honesty, diligence, responsibility and objectivity enhance the integrity and must be maintained to achieve audit quality.	Alsughayer (2021)
	Confidentiality level	
6	Auditor's respect for the confidentiality of information enhances audit quality.	Alsughayer (2021)
7	Higher confidentiality improves significantly the audit quality.	Octaviani and Ekasari (2021)
8	Confidentiality is essential in quality assurance in audit as it enhances independence of auditor.	Octaviani and Ekasari (2021)
9	Auditor's knowledge of professional auditing standards, regulations, and procedures leads to significant and positively affects audit quality.	Alsughayer (2021)
10	Professional ethics should be monitored and controlled through implemented policies and procedures to assure adherence to the code of ethics and consequently achieve a quality audit.	Alsughayer (2021)
	Professional Behaviour Level	
11	Auditor's continuous improvement and training programs enhance his professional behaviour and audit quality.	Alsughayer (2021)
12	Professional behaviour increases the ability to discover material errors in the financial reports hence enhancing audit quality.	Alsughayer (2021)
13	The educational qualification of an auditor directly affects his professional behaviour and, consequently, audit quality.	Alsughayer (2021)
14	Auditor's professional behaviour indicates his commitment to the code of ethics and, consequently, audit quality.	Alsughayer (2021)
15	Auditor's professional behaviour by complying with relevant regulations and avoidance of actions that discredits the profession enhances audit quality.	Alsughayer (2021)
	Objectivity level	
16	Auditor's objectivity by avoiding conflict of interest, bias, or undue influence of others to override professional or business judgments assures audit quality.	Alsughayer (2021)
17	Objectivity forms a clear financial image of a business and allows manager to make informed decisions.	Octaviani and Ekasari (2021)
18	Compliance of auditors to audit code of conduct enhances the objectivity and results in audit quality.	Alsughayer (2021)
19	Auditor's professional certification enhances his objectivity and audit quality.	Alsughayer (2021)
20	For an auditor to produce a quality result, the experience of objectivity should be of most important.	Octaviani and Ekasari (2021)
	Quality assurance in audit	
21	Quality assurance in audit improve the professional ethics.	Octaviani and Ekasari (2021)

22	Quality assurance in audit enhances reliability of financial statement.	Octaviani and Ekasari (2021)
23	Quality assurance in audit enhance the credibility and acceptance in audited accounts.	Octaviani and Ekasari (2021)
24	More confidence is being attracted to the quality assurance in audited accounts.	Octaviani and Ekasari (2021)
25	Auditor's compliance with the code of ethics results in a quality audit.	Alsughayer (2021)

The researcher received a total of 123 sample sizes in this research. The purposive sampling technique was used in this study. Purposive sampling involves choosing individuals who have specific qualities or backgrounds that are related to the research topic. This strategy is effective when researchers are looking for individuals who have particular characteristics. Aside from that, purposive sampling is a non-probability sampling technique. Unlike probability sampling, purposive sampling is a non-sampling method in which not all individuals in the population have the same chance to participate in the research. Simply put, not everyone is allowed to answer the questionnaire. This is because, in order to acquire reliable and useful results, only individuals aged 16 and above with an accounting background or knowledge are allowed to answer the questionnaire.

Results and Discussion

This section defines the outcomes of the survey and the techniques used to analyze them. The sample size and results of the survey are reported. Data was collected from 213 respondents using Google Forms. The demographic data of the respondents were examined using descriptive analysis. The data were evaluated using IBM SPSS Statistics version 29. The findings of the data analysis are detailed in the sections that follow. According to the *Table 2*, IG stands for Integrity, CF stands for Confidentiality, PB stands for Professional Behaviour, OB stands for Objectivity, and QA stands for Quality Assurance in Audits. For continuous data, the test of normality is a key step in determining measures of central tendency and statistical approaches for data analysis. The purpose of the normality test is to determine whether the regression model, dependent variable, and independent variable all have a normal distribution (Wakidin, 2018). The primary methods for determining normality include the Kolmogorov-Smirnov (K-S) test, the Anderson-Darling test, the Lilliefors corrected K-S test, the D'Agostino skewness test, the Shapiro-Wilk test, the Anscombe-Glynn kurtosis test, the Cramer-von Mises test, and the D'Agostino-Pearson omnibus test. The Kolmogorov-Smirnov (K-S) and Shapiro-Wilk tests were used in *Table 2*. In terms of the Kolmogorov-Smirnov (K-S) test, it is a one-sample test that is used to assess the goodness of fit of a given set of data to a theoretical distribution. The statistics, degrees of freedom (df), and significance level are the three (3) components of the K-S test. The researcher is only focused on the significance level as it is the probability of rejecting the null hypothesis when it is true. The most common significance levels are 0.05 and 0.01. However, as shown in *Table 2*, the significance levels for both the independent and dependent variables are <.001, which indicates that there is enough proof to reject the null hypothesis that the variable follows a normal distribution. Simply put, this means that the data is not distributed normally. The reason why the data is not distributed normally will be pointed out at the end of this part.

***Table 2**. Normality testing.*

Variable	Kolmogorov-Smirniv statistic	df	Sig.	Shapiro-Wilk statistic	df	Sig.
IG	.193	123	< .001	.826	123	< .001
CF	.152	123	< .001	.905	123	< .001
PB	.152	123	< .001	.888	123	< .001
OB	.158	123	< .001	.860	123	< .001
QA	.169	123	< .001	.890	123	< .001

On the other hand, the Shapiro-Wilk test is based on the correlation between the data and the matching normal scores and has a higher accuracy than the K-S test. Simply put, the Shapiro-Wilk test determines whether a sample fits a normal distribution. Similar to Kolmogorov-Smirnov, the Shapiro-Wilk also has three (3) components: statistics, degrees of freedom (df), and significance level. The researcher only looks at the significance level among these three (3) elements. According to Table 4.2, all of the significance levels for the independent and dependent variables are <.001, indicating that the data departs significantly from a normal distribution. The reason why the data departs significantly from a normal distribution might be due to the types of variables that cannot be transformed into normality, such as discrete variables with only a limited number of possible outcomes, particularly category or discrete variables like education level. However, because the questionnaire in this study included the education level, the result from this questionnaire was not turned into normality. According to the table, IG stands for Integrity, CF stands for Confidentiality, PB stands for Professional Behaviour, OB stands for Objectivity, and QA stands for Quality Assurance in Audits. Correlation is a measure of the relationship between two variables that is used to represent the direction and degree of the linear relationship between two variables. A correlation matrix is made up of three (3) elements: the Pearson correlation, the two-tailed p-value (Sig. 2-tailed), and the total number of respondents (N).

Pearson correlation is a set of values that measure the degree and direction of the linear relationship between two variables. The correlation coefficient can vary between -1 and +1. A perfect negative correlation is represented by -1, while a perfect positive correlation is represented by +1, indicating that the value of one variable may be completely influenced by the other variable. A correlation of 0 shows that there is no relationship between the two variables. Notably, a variable that has a relationship with itself has a correlation coefficient of 1. According to *Table 3*, the IG (Integrity) has a solid number of 1. The correlation with CF (Confidentiality) is .441, with PB (Professional Behaviour) is .492, with OB (Objectivity) is .446, and with QA (Quality Assurance in Audits) is .402. Since all the numbers are positive, this means that there is a positive correlation between these two variables. A high correlation indicates a strong relationship and strength between the two variables; a low correlation indicates a weak relationship and strength between the two variables. The correlation coefficients of the other variables can be found in *Table 3*. In the case of a two-tailed p-value (Sig. 2-tailed), it is the p-value linked to the correlation. Simply put, it tells the user whether two variables are statistically correlated (if $p<0.05$). As can be seen in *Table 3*, all the two-tailed p-values (Sig. 2-tailed) are <.001, which is less than .05; this means that there is a statistically significant correlation between the two variables. In other words, a statistically significant correlation means that the correlation is strong enough to show that there is a true relationship between the variables being studied.

***Table 3**. Correlations matrix.*

Variable	IG	CF	PB	OB	QA
IG	1	.441**	.492**	.446**	.402**
Sig. (2-tailed)	–	< .001	< .001	< .001	< .001

N	123	123	123	123	123
CF	.441**	1	.441**	.381**	.330**
Sig. (2-tailed)	< .001	–	< .001	< .001	< .001
N	123	123	123	123	123
PB	.492**	.441**	1	.531**	.578**
Sig. (2-tailed)	< .001	< .001	–	< .001	< .001
N	123	123	123	123	123
OB	.446**	.381**	.531**	1	.670**
Sig. (2-tailed)	< .001	< .001	< .001	–	< .001
N	123	123	123	123	123
QA	.402**	.330**	.578**	.670**	1
Sig. (2-tailed)	< .001	< .001	< .001	< .001	–
N	123	123	123	123	123

*Note: **=Correlation is significant at the 0.01 level (2-tailed).*

Regression analysis

According to the *Table 4*, IG stands for Integrity, CF stands for Confidentiality, PB stands for Professional Behaviour, OB stands for Objectivity, and QA stands for Quality Assurance in Audits. Regression analysis is a set of statistical methods for estimating relationships between one or more independent variables and a dependent variable. It can also be used to measure the strength of the relationship between variables and to determine their future relationship. *Table 4* has five (5) columns: the model, unstandardized coefficients, standardised coefficients, t-value (t), and two-tailed p-value (Sig.). In terms of the model column, it is the independent variable, which is integrity, confidentiality, professional behaviour, and objectivity. Whereas the column of unstandardised coefficients, it consists of two (2) elements which are B and standard error. These two elements are called unstandardised coefficients because they are measured in natural units. The numbers in column B represent the relationship between the independent variable and the dependent variable. A positive value of B means that the relationship is positive; a negative value of B means that the relationship is negative. On the other hand, the standard error is used to test whether the parameter is significantly different from 0, by dividing the parameter estimate by the standard error to obtain a t-value. In terms of the standardized coefficients column, it consists of only one (1) element, which is the Beta. The Beta acts very similarly to the correlation coefficient. It ranges from 0 to 1 or 0 to -1, depending on the direction of the relationship. The closer the value is to 1 or -1, the stronger the relationship is. In addition, to support the hypothesis of this research, the Beta value must be positive; a negative Beta value means that the hypothesis of this research is not accepted. With the Beta, the user can compare variables to determine which independent variables had the strongest relationship with the dependent variable.

***Table 4**. Beta coefficient summary model.*

Variable	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
(Constant)	.725	.389	–	1.863	.065
IG	.038	.082	.037	.466	.642
CF	-.007	.078	-.007	-.089	.929
PB	.314	.086	.298	3.633	< .001
OB	.483	.076	.498	6.336	< .001

Note: a. Dependent variable: QA

In terms of the t-value (t) and the two-tailed p-value (Sig.) columns, the t-value (t) is used to test the statistic that was calculated for the independent variable. It is then used to calculate the two-tailed p-value (Sig.). The two-tailed p-value (Sig.) indicates

whether the independent variable significantly affects the dependent variable. Generally, if the two-tailed p-value (Sig.) is below .05, it means that the value is considered significant and the hypothesis is supported; if the two-tailed p-value (Sig.) is above .05, it means that the hypothesis is rejected (Wakidin, 2018). Based on *Table 4*, the main elements the researcher will focus on are the Standardized Coefficient Beta, t-value (t), and two-tailed p-value (Sig.). Simply put, this part will focus only on the last three (3) columns. This is because to determine whether the hypothesis of this paper is supported or rejected, these three (3) elements will be used to prove the hypothesis. In order to know whether the hypothesis in this study is supported, several requirements need to be fulfilled. Firstly, the Standardized Coefficient Beta must be positive. Secondly, the t-value (t) must be more than 1.96, and lastly, the two-tailed p-value (Sig.) must be less than 0.05. Based on these requirements, it can be seen that only two (2) independent variables meet the requirements, which are Professional Behaviour and Objectivity. The t-value (t) for Professional Behaviour is 3.633 with a two-tailed p-value (Sig.) of < .001. The t-value (t) for Objectivity is 6.336 with a two-tailed p-value (Sig.) of <0.001, which means that the hypothesis for these two (2) independent variables is accepted.

Hypothesis 1: Integrity has a positive and significant impact on quality assutancein adults in Malaysia

According to the results in *Table 5*, Hypothesis 1 is rejected. Based on this evidence, the majority of respondents believe that Integrity does not affect quality assurance in audits in Malaysia. Based on the results of this research, it is possible to conclude that in Malaysia, quality assurance in audits can still be maintained in the absence of auditors' or accountants' Integrity. The result of this Integrity differs from the previous research (Alsughayer, 2021; Octaviani and Ekasari, 2021). According to previous studies, Integrity has a positive and significant impact on audit quality assurance. Hypothesis 1 may have been rejected due to respondents believing that without Integrity, standards and procedures would be sufficient to ensure quality assurance in audits. Furthermore, respondents may lack knowledge and awareness regarding how Integrity affects the overall quality assurance of audits, leading them to think that Integrity is not important in audit quality.

***Table 5**. Summary of hypothesis.*

Hypothesis	Beta	t-value	Two-tailed p-value (Sig.)	Result
Hypothesis 1: Integrity has a positive and significant impact on quality assurance in audits in Malaysia.	.037	.466	.642	Rejected
Hypothesis 2: Confidentiality has a positive and significant impact on quality assurance in audits in Malaysia	-.007	-.089	.929	Rejected
Hypothesis 3: Professional behaviour has a positive and significant impact on quality assurance in audits in Malaysia.	.298	3.633	<.001	Supported
Hypothesis 4: Objectivity has a positive and significant impact on quality assurance in audits in Malaysia.	.498	6.336	<.001	Supported

H2: Confidentiality has a positive and significant impact on quality assurance in audits in Malaysia

From *Table 4*, it can be seen that the Beta value of Confidentiality is negative .007 which means that there is a negative impact on the dependent variable. In addition, the t-value (t) of Confidentiality is also negative .089; the two-tailed p-value (Sig.) is .929, indicating that neither value meets the accepted rules. As a result, Hypothesis 2 is rejected, implying that Confidentiality has a negative and non-significant impact on quality assurance in audits in Malaysia. This shows that greater Confidentiality cannot significantly improve the quality assurance in audits in Malaysia.

H3: Professional behavior has a positive and significant impact on quality assurance in audits in Malaysia

According to *Table 5*, Professional Behaviour has the second-highest Beta value of .298, which means that there is a positive effect on the dependent variable. In addition, Professional Behaviour has a t-value (t) of 3.633, and a two-tailed p-value (Sig.) of <.001, which indicates that both values are under the accepted rules. This result indicates that a majority of the participants recognize the importance of Professional Behaviour in audit quality assurance in Malaysia.

H4: Objectivity has a positive and significant impact on quality assurance in audits in Malaysia

As shown in *Table 5*, Objectivity has the highest Beta value of .498, which means that Objectivity has a strong positive impact on the dependent variable. In addition, the t-value (t) of Objectivity is 6.336; the two-tailed p-value (Sig.) is <.001, which implies that objectivity is statistically significant. This result indicates that most of the respondents recognized the importance and significant positive impact of Objectivity on quality assurance in audits. Therefore, Hypothesis 4 is supported, that Objectivity has a positive and significant impact on quality assurance in audits in Malaysia. The results of the research showed the positive impact of Objectivity on quality assurance in audits. Being objective towards clients and avoiding conflicts of interest is a requirement placed on all auditors and accountants; it is an indication that they fulfil their professional obligations. However, if the auditor continues to have conflicting interests with the customer or is not conducting the investigation objectively, it will be challenging to get high-quality audit outcomes. A belief that adds value to auditing services is Objectivity. Objectivity is one quality that sets the accounting profession apart from other professions (Effendi et al., 2020). The result of this Objectivity is consistent with earlier research (Effendi et al., 2020), which found that Objectivity has a positive and significant impact on quality assurance in audits.

Conclusion

This study critically examined how professional accounting ethics, particularly integrity, confidentiality, professional behaviour, and objectivity, affect audit quality assurance in Malaysia. The results reveal a complex ethical landscape in which objectivity and professional behaviour significantly enhance audit quality, while integrity and confidentiality exhibit negligible influence. This finding challenges conventional assumptions that ethical integrity is universally pivotal to audit credibility. Instead, it underscores a pragmatic reality in Malaysia's accounting practice, where systemic regulation, institutional enforcement, and procedural compliance may

substitute for personal moral attributes. This divergence between ethical ideals and operational realities signals a broader structural issue within Malaysia's auditing ecosystem: ethics, while emphasized in theory, may be secondary to institutionalized controls and professional codes. From a critical standpoint, the dominance of objectivity and professional behaviour suggests that auditors' competence and impartiality are valued more than moral virtues in shaping audit outcomes. Such a trend aligns with the principles of Agency Theory, which positions the auditor as an independent intermediary between conflicting interests of shareholders and management. Hence, maintaining professional detachment and adhering to codes of conduct are perceived as more reliable indicators of quality than individual moral commitment. These points to the institutionalization of ethics: a shift from personal morality to procedural accountability. However, this study also highlights the need for ethical re-education and cultural transformation. Overreliance on regulation without nurturing ethical consciousness risks creating compliance-driven behaviour rather than value-driven professionalism. Therefore, strengthening moral accountability through continuous ethical training, transparent monitoring, and value-based leadership within auditing firms is crucial. In essence, while Malaysian auditors demonstrate technical proficiency, achieving sustainable audit quality demands an integrated ethical culture that unites personal integrity with systemic objectivity, transforming ethical compliance into moral commitment for long-term trust in the profession.

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Conflict of interest

The authors confirm that there is no conflict of interest involve with any parties in this research study.

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