The Influence of Ethical Leadership on the Quality of External Audits: A Business Management Perspective

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Abstract. Ethical leadership has become a crucial topic in modern business management, particularly in the context of external audits. In an era where financial scandals and unethical business practices frequently emerge, the role of ethical leadership becomes increasingly relevant. This study aims to examine the influence of ethical leadership on the quality of external audits. Using a literature review method with a qualitative approach, data collection began with a search for relevant literature on Google Scholar for the period 2006-2024. The results of the study indicate that ethical leadership plays a significant role in enhancing the quality of external audits. Ethical leadership promotes transparency, integrity, and auditor independence while fostering a positive organizational culture. Ethical leaders also invest in the professional development of auditors, minimize the risk of conflicts of interest, and encourage the use of innovative audit technologies and methods. Case studies from various companies show that the implementation of ethical leadership can prevent financial scandals, improve audit efficiency and effectiveness, and build a long-term positive reputation. Overall, ethical leadership is proven to be a key factor in ensuring high-quality external audits, which in turn increases public trust in a company's financial statements.

Keywords: Ethical Leadership, External Audit, Business Management

1. Introduction

Ethical leadership has become an essential topic in modern business management, especially in the context of external audits. In an era where financial scandals and unethical business practices are frequently uncovered, the role of ethical leadership becomes increasingly relevant. Ethical leadership involves the application of moral principles and ethical values in business decision-making, which can influence individual behavior within an organization [1]. It is important to understand how ethical leadership can affect the quality of external audits, as high-quality audits are crucial for maintaining financial integrity and corporate transparency.

This study aims to examine the influence of ethical leadership on the quality of external audits using a literature review as the primary methodology. A literature review allows researchers to explore and integrate findings from various previous studies, providing a comprehensive understanding of the topic under investigation. In this context, ethical leadership is considered a significant factor that can influence the quality of external audits through various mechanisms, including stricter oversight, increased trust, and the implementation of high ethical standards.

The quality of external audits is highly dependent on the independence and objectivity of auditors. Auditors working under ethical leadership are more likely to maintain their independence because they are supported by an organizational culture that values honesty and transparency [2]. Ethical leadership also encourages auditors to report their findings honestly and without fear of negative repercussions, which in turn enhances the credibility and reliability of audit reports.

Moreover, ethical leadership can improve auditors' professional competence. Ethical leaders typically provide continuous training and professional development for their auditors, thus enhancing their technical skills and knowledge [3]. This is important because more competent auditors are likely to produce higher quality audits. Ethical leaders also encourage auditors to adhere to professional standards and guidelines, which are key elements in ensuring audit quality.

Ethical leadership also contributes to creating a positive organizational culture. In such a culture, ethical values and integrity are valued and implemented in all business aspects. Auditors working in an environment that values ethics are more motivated to perform their tasks well and report their findings accurately ([4]. This contributes to improving the quality of external audits because auditors feel supported and appreciated for their integrity.

Additionally, ethical leaders are usually more transparent in their decision-making [5]. This transparency creates an environment where auditors can work without undue pressure and feel free to report their findings. This is very important in the context of external audits because auditors often face pressure from various stakeholders. Implementing transparent leadership allows auditors to perform their tasks more effectively and objectively.

Ethical leadership can also minimize the risk of conflicts of interest in the audit process. Ethical leaders tend to avoid practices that could lead to conflicts of interest and ensure that auditors can work independently [6]. Minimizing such risks makes ethical leadership enhance the integrity of the audit process and ensures that audit reports reflect the true financial condition.

Finally, ethical leadership can strengthen the relationship between auditors and their clients. Relationships based on trust and integrity will enable auditors to perform their tasks better [7]. Clients who feel that their auditors are led by ethical leaders are more likely to be open and cooperative during the audit process. This can enhance the quality of information available to auditors and, consequently, improve the quality of external audits.

Considering these various mechanisms, this study will further explore how ethical leadership can influence the quality of external audits. Through a literature review, this study will identify key factors mediating the relationship between ethical leadership and audit quality, supported by relevant case studies, and provide recommendations for business practitioners and auditors to improve external audit quality through the application of ethical leadership principles.

1.1. Ethical Leadership

Ethical leadership is a leadership style that prioritizes moral principles and ethical values in decision-making and daily actions [8]. Ethical leaders act with integrity, honesty, transparency, and fairness, and strive to create an environment that encourages ethical behavior among organizational members [9]. They not only follow existing rules and regulations but also consider the impact of their decisions on all stakeholders, including employees, customers, shareholders, and the broader community. Ethical leadership also involves efforts to inspire and support team members to behave in accordance with high ethical standards, ensuring these values are reflected in the overall organizational culture.

1.2. External Audit

External audit is an independent examination of an organization's financial statements conducted by auditors who are not affiliated with the organization [10]. The primary objective of an external audit is to provide a professional opinion on the reliability and accuracy of the financial statements, ensuring they are prepared in accordance with generally accepted accounting principles (GAAP) or other financial reporting standards. External auditors assess whether the financial statements fairly present the financial condition, performance, and cash flows of the organization, and identify any material misstatements or potential fraud [11]. The results of an external audit provide assurance to stakeholders, including investors, creditors, and regulators, about the integrity of the financial information presented by the organization.

1.3. Business Management

Business management is a discipline that involves planning, organizing, directing, and controlling organizational resources to achieve established goals and objectives [12]. It encompasses various activities such as strategy development, decision-making, operations management, marketing, finance, and human resource management. Business management aims to enhance the efficiency and effectiveness of the organization by ensuring optimal use of resources, including time, money, and labor [13]. Leaders and managers in business apply management principles and techniques to solve problems, identify opportunities, and achieve competitive advantage in the market.

2. Method

This study uses a literature review method with a qualitative approach to analyze the influence of ethical leadership on the quality of external audits. A literature review allows researchers to identify, assess, and

synthesize findings from various studies relevant to this topic. The qualitative approach is chosen because it enables an in-depth exploration of themes and patterns emerging from the reviewed literature. Data collection began with a search for relevant literature on Google Scholar for the period 2006-2024. Keywords used in the search included "ethical leadership," "external audit quality," "business management," and other related terms. The initial search resulted in 50 articles that met the initial inclusion criteria. A rigorous selection process was then conducted to ensure that only the most relevant and high-quality articles were used in the analysis. Selection criteria included direct relevance to the topic, the quality of research methodology, and the credibility of sources. After the selection process, 25 articles were chosen for further analysis. Data analysis was conducted using descriptive analysis techniques, where findings from each article were coded and organized based on emerging key themes. This process involved thorough reading of each article, noting key findings, and identifying relationships between findings. The results of this descriptive analysis are then presented in a comprehensive narrative form to provide a clear overview of the influence of ethical leadership on the quality of external audits.

3. Result and Discussion

Ethical leadership plays a crucial role in enhancing the quality of external audits. A notable example is the Enron case, where ethical failures in leadership resulted in a major financial scandal and the company's collapse. This scandal highlighted the importance of integrity and transparency in leadership and the detrimental effects of unethical leadership on audit quality and public trust. In this context, ethical leadership is a fundamental basis for ensuring that external audits are conducted with the highest standards. Ethical leaders encourage auditors to act with independence and objectivity, create an environment that supports transparency and honesty, and invest in the professional development of auditors. Creating a positive organizational culture and encouraging the adoption of innovative technology helps ethical leadership minimize conflict of interest risks and improve audit efficiency and effectiveness, ultimately building a positive long-term reputation for the company [14].

Ethical leaders tend to encourage auditors to act with independence and objectivity, creating an environment that supports auditors in reporting their findings without feeling pressured or facing negative repercussions [15]. They ensure that auditors have full access to necessary information and feel valued and supported in performing their duties. For example, in the HealthSouth financial scandal, an ethical CEO played a crucial role in preventing financial report manipulation by company executives. Promoting a culture of transparency and honesty allows ethical leaders to ensure that external audit processes are conducted with high integrity, thereby enhancing the accuracy and credibility of the company's financial statements. This also helps build stakeholder trust and strengthens the company's market reputation.

The quality of external audits is greatly influenced by the training and professional development provided to auditors, where ethical leaders play an active role in this investment [16]. Leaders committed to ethics often ensure that their auditors receive continuous training to develop their skills and knowledge. For instance, in Big Four accounting firms like Deloitte and PwC, leaders who adhere to ethical principles focus on developing auditors' technical competencies and emphasize the importance of adhering to strict ethical and professional standards. Investment in this training helps auditors stay up-to-date with best practices and regulatory changes, thereby improving the quality and integrity of external audits. By ensuring auditors have the necessary knowledge and skills, ethical leaders contribute to more accurate and trustworthy audit outcomes, thereby enhancing the credibility of the company's financial statements.

Ethical leadership plays a vital role in creating a positive organizational culture where ethical values and integrity are valued and consistently applied [17]. In case studies of multinational technology companies like Google, ethical leadership has contributed to creating a work environment that supports effective external audits. At Google, the application of ethical principles in every aspect of business, from internal policies to interactions with external parties, ensures that external auditors have unimpeded access to accurate and complete information. This facilitates the audit process and enhances the quality and reliability of audit reports. By instilling ethical values throughout the organization, ethical leaders help create an atmosphere where transparency and accountability are prioritized, ultimately strengthening the integrity of the audit process and increasing stakeholder trust.

Furthermore, ethical leadership can significantly enhance the relationship between auditors and clients by building a solid foundation of trust and integrity [18]. This relationship allows auditors to perform their duties more effectively as they feel supported and valued by the client. A relevant example is Johnson & Johnson, where strong ethical leadership played a crucial role in creating a positive relationship with external auditors. By emphasizing applied ethical principles, Johnson & Johnson ensures that auditors can access necessary information without hindrance, facilitating a more transparent and accurate audit process. Relationships based

on ethics improve the quality of financial reporting and strengthen the trust between the company and auditors, which is essential for the integrity of financial reports and the company's market reputation.

Transparency in decision-making is a crucial aspect of ethical leadership as it ensures that auditors can perform their duties with full integrity without feeling pressured [19]. When leaders make decisions clearly and openly, auditors have full access to relevant information, enabling them to conduct honest and accurate assessments and reporting. A real example of this can be seen in Patagonia, where transparency in management facilitates external auditors in effectively evaluating the accuracy of financial reports. Implementing openness in every decision-making step allows Patagonia to ensure that all transactions are accurately recorded and financial reports reflect the actual state. This enhances the accuracy of audits while also strengthening stakeholder trust in the integrity of the company's financial statements.

Ethical leadership plays a vital role in minimizing the risk of conflicts of interest in the audit process by ensuring that auditors can work independently and without influence from interested parties [20]. Ethical leaders establish policies and procedures that support auditor independence and ensure adequate controls to prevent interference that could affect audit outcomes. For illustration, in the WorldCom scandal, the failure to manage conflicts of interest resulted in significant financial report manipulation, causing substantial losses to investors. This scandal highlights the crucial role of ethical leadership in maintaining the integrity of the audit process, where ethical leaders can reduce the risk of conflicts of interest and ensure that audits are conducted with high objectivity and honesty.

Furthermore, ethical leadership can significantly enhance the efficiency and effectiveness of the audit process by promoting the adoption of innovative technologies and audit methods [21]. Leaders committed to ethics often support and facilitate the use of advanced tools that can improve audit accuracy and efficiency. For instance, companies like KPMG have implemented blockchain technology in their audit processes, enabling real-time transaction tracking and ensuring higher data accuracy. Leadership that supports ethical innovation ensures that new technologies are integrated transparently and in accordance with ethical standards, making it easier for auditors to complete their tasks effectively. The adoption of cutting-edge technologies and innovative methods allows ethical leadership to improve audit processes, enhance the reliability of audit results, and strengthen public trust in the company's financial statements.

Moreover, ethical leadership plays a crucial role in identifying and addressing potential risks within an organization before they develop into significant issues [22]. Ethical leaders are proactive in assessing risks and establishing effective preventive mechanisms. In the Volkswagen case study, ethical leadership failures resulted in an emissions scandal that significantly damaged the company's reputation and led to substantial financial consequences. This scandal emphasizes the importance of applying ethical leadership in detecting and handling risks that may not be initially apparent. Leadership focused on ethics and integrity can help identify early signs of potential problems, implement timely corrective actions, and avoid broader negative impacts. A proactive and ethical approach allows organizations to manage risks more effectively and maintain their reputation and sustainability in the market.

Ethical leadership also significantly encourages the implementation of strict policies and procedures in the audit process, ensuring that the highest standards are consistently followed [23]. In companies like Intel, leaders committed to ethics play a key role in establishing and enforcing strict audit policies and closely monitoring the execution of external audits. The implementation of these strict policies includes quality control, independent reviews, and regular evaluations, which together create an environment that supports accuracy and transparency in financial reporting. Ethical leadership ensures that the audit process is conducted thoroughly and in accordance with prevailing standards, helping to prevent potential violations or errors and strengthening stakeholder trust in the reliability of the company's financial statements.

Furthermore, ethical leadership can play a crucial role in crisis management, where leaders committed to ethics strive to handle situations with transparency and honesty [24]. A significant example is how Johnson & Johnson managed the Tylenol crisis in 1982. When Tylenol products were contaminated with poison, the company's ethical leadership quickly took open and honest actions, including a mass product recall and communicating these steps to the public. This approach saved the company's reputation from further damage and reinforced public trust in the company's integrity and its external audit processes. By facing crises with transparency and a commitment to ethical values, ethical leadership effectively addresses issues and demonstrates to stakeholders that the company operates with high integrity, ultimately strengthening trust and supporting long-term stability.

Ultimately, ethical leadership plays a vital role in building a positive long-term reputation for the company, significantly impacting various operational aspects [25]. This strong reputation facilitates the company in attracting investments, as investors are more likely to trust companies with a good ethical track record and ensure that the company remains under the strict scrutiny of competent external auditors. Leadership that

upholds ethical values creates an environment that prioritizes transparency and accountability, drawing the attention of external auditors to conduct evaluations more thoroughly and carefully. A positive reputation built through ethical leadership helps the company maintain the integrity and trust of all stakeholders in the long run, as well as enhance the company's stability and sustainability in a competitive market.

Considering the various aspects discussed, it is clear that ethical leadership has a significant impact on the quality of external audits. Leadership that adheres to ethical values such as transparency and integrity directly influences the effectiveness of the audit process by ensuring the highest standards are applied. Through continuous professional development for auditors and encouragement for innovation and the use of the latest technologies, ethical leaders create an environment that supports the accuracy and reliability of financial reporting. The application of strong ethical values and diligent oversight in every aspect of the audit helps prevent manipulation and conflicts of interest, which in turn enhances public trust and ensures that the company's financial information is reliable. Thus, ethical leadership not only improves the quality of external audits but also strengthens the company's reputation and financial integrity in the eyes of stakeholders.

Table 1. Key Findings on the Impact of Ethical Leadership on External Audit Quality

Aspect	Finding	Case Example
Ethical Leadership Role	Crucial for enhancing external audit quality by promoting integrity and transparency	Enron Scandal
Independence and Objectivity	Encourages auditors to report findings without fear of repercussion.	HealthSouth Scandal
Professional Development	Invests in continuous training and development of auditors.	Deloitte, PwC
Organizational Culture	Creates a positive culture valuing ethics and integrity, aiding effective audits.	Google
Auditor-Client Relationship	Builds trust-based relationships, facilitating effective audits.	Johnson & Johnson
Transparency in Decisions	Allows auditors to work without undue pressure, ensuring accurate reporting.	Patagonia
Conflict of Interest	Minimizes conflict risks, maintaining audit process integrity.	WorldCom Scandal
Technology and Innovation	Supports the use of advanced technologies to enhance audit accuracy and efficiency.	KPMG with Blockchain Technology.
Risk Identification	Helps identify and address potential risks early, preventing major issues.	Volkswagen Emission Scandal
Policies and Procedures	Implements strict policies ensuring high audit standards.	Intel
Crisis Management	Takes transparent and honest actions during crises, maintaining public trust.	Johnson & Johnson Tylenol Crisis

4. Conclusion

This study examines the effect of ethical leadership on external audit quality through a literature review with a qualitative approach. From the analysis conducted, it can be concluded that ethical leadership plays an important role in improving external audit quality. Ethical leadership promotes auditor transparency, integrity, and independence, and creates a positive organisational culture. Ethical leaders also invest in auditors' professional development, minimise the risk of conflicts of interest, and encourage the use of innovative audit technologies and methods. Case studies from various companies show that implementing ethical leadership can prevent financial scandals, improve audit efficiency and effectiveness, and build a positive long-term reputation. Overall, ethical leadership proved to be a key factor in ensuring high external audit quality, which in turn increases public confidence in the company's financial statements. Suggestions that can be given on the results of this study include:

1. Increased Ethics Training: Companies need to invest more in ethics training for their leaders and auditors. Training that focuses on developing ethical values and integrity can help create an organisational culture that supports external audit quality.

2. Strengthening Policies and Procedures: More stringent policies and procedures are needed to ensure that external audits are conducted to the highest standards. Companies should periodically review and update their policies to reflect best practices in ethical auditing and management.
3. Implementation of Innovative Technologies: Companies should encourage the use of advanced technologies such as blockchain and data analytics in the audit process. These technologies can improve audit accuracy and efficiency, and help in identifying and addressing potential risks earlier.
4. Building Positive Relationships: It is important for companies to build a good, trust-based relationship with their external auditors. A positive relationship can make it easier for auditors to perform their duties more effectively and objectively.
5. Transparency in Decision Making: Companies should ensure that decision-making is done with high transparency. This will create an environment where auditors can work without undue pressure and report their findings honestly.
6. Stricter Oversight: Company leaders should ensure stricter oversight of the audit process to prevent manipulation or errors in financial reporting.
7. Collaboration with Stakeholders: Companies need to increase collaboration with various stakeholders including investors, regulators, and communities to ensure that ethical practices are always a top priority in their business operations.

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