



Legal Protection for Public Accountants in Safeguarding Independence and Objectivity in Financial Statement Audits

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ABSTRACT

Public accountants occupy a strategic position in safeguarding the integrity of financial statements, which constitute a critical foundation for economic decision-making by diverse stakeholders. In fulfilling their professional responsibilities, public accountants are expected to consistently uphold the principles of independence and objectivity. However, client pressure, conflicts of interest, and external interference frequently pose significant threats to auditor professionalism and ethical integrity. Accordingly, robust legal protections are essential to ensure that public accountants can perform their duties independently and objectively, free from coercion or undue influence that may compromise ethical standards. This paper seeks to examine the existing legal frameworks that provide protection for public accountants in Indonesia, encompassing statutory regulations, professional codes of ethics, and relevant jurisprudence. Employing a normative juridical research approach, the study emphasizes the critical role of regulatory strengthening and legal enforcement in promoting accountability and integrity within the public accounting profession. The findings indicate that, despite the presence of a legal framework governing the profession, gaps remain in its implementation and in providing substantive protection for auditor independence. In response, this paper offers strategic recommendations aimed at reinforcing legal safeguards and ethical standards within the practice of financial auditing.



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INTRODUCTION

The public accounting profession holds a strategic position in maintaining the stability and integrity of the financial system, both at the national and international levels (Samekto, 2025). Through the audit process, public accountants are responsible for ensuring that an entity's financial statements are fairly presented and in accordance with generally accepted accounting principles. Audited financial statements serve as a critical basis for decision-making by various stakeholders, including investors, creditors, regulators, and the general public (Christina et al., 2022). Accordingly, public accountants are required to carry out their duties with a high degree of objectivity and independence to ensure that audit results are reliable and free from bias (Saad, 2021).

In practice, however, public accountants frequently encounter external pressures from various parties, including corporate management, shareholders, and other interested stakeholders seeking to influence audit outcomes (Sari et al., 2021). These pressures may take the form of economic, political, or social influences that directly or indirectly threaten auditor independence and objectivity (Mahadewi & Dwirandra, 2022). Public accountants are thus placed in a dilemma between upholding professional integrity and maintaining business relationships with clients, which may impact the sustainability of their practice. If such pressures are not adequately mitigated, they may lead to compromised audit opinions, ultimately harming financial statement users and eroding public trust in the accounting profession (Permatasari, 2021).

In this context, legal protection for public accountants becomes a crucial aspect that cannot be overlooked. Adequate legal safeguards provide a necessary foundation and assurance that public accountants can perform their professional duties without fear of legal repercussions or undue pressure from vested interests (Sopanah, 2020).

Statutory laws, government regulations, and directives issued by supervisory authorities such as the Financial Services Authority (OJK) have outlined the scope of public accountants' work, established oversight mechanisms, and provided measures to safeguard the independence of the profession (Chandrani et al., 2023). Although various legal instruments have been normatively enacted to regulate this profession, in practice their implementation remains suboptimal. Numerous cases continue to arise in which public accountants face legal challenges or ethical dilemmas due to the absence of robust and responsive protection mechanisms tailored to the complex realities of their professional environment (Khairani et al., 2024).

Given these challenges, this study seeks to address the following research questions: (1) What forms of legal protection are available for public accountants in Indonesia to safeguard their independence and objectivity in conducting financial statement audits? (2) How effective is the implementation of existing legal frameworks in protecting public accountants from external pressures and potential intimidation? (3) What are the gaps between normative legal provisions and their practical enforcement in maintaining auditor independence?

This study aims to examine and analyse in greater depth the available forms of legal protection for public accountants in Indonesia. It explores issues such as the strengthening of legal norms, the effectiveness of regulatory enforcement, and the capacity of professional institutions to provide adequate support and advocacy for their members. Moreover, the research highlights the extent to which existing regulatory frameworks effectively protect public accountants from various forms of pressure and potential intimidation whether physical, verbal, or legal in nature. Employing a normative legal approach grounded in the analysis of statutory regulations, professional standards, and prevailing practices, this study aspires to contribute scholarly insight toward formulating legal protection strategies that are more adaptive, robust, and implementable.

RESEARCH METHODS

This study employs a normative juridical method with qualitative approach to examine legal protection for public accountants in Indonesia. The research analyses existing legal frameworks and their practical implementation in protecting auditor independence and objectivity.

Legal Protection Framework

The study examines legal protection mechanisms through a comprehensive framework encompassing both preventive and repressive approaches. Preventive protection is analysed through professional standards, ethical codes, and regulatory requirements that prevent violations before they occur, including the IAPI Code of Ethics (Revised 2023), Public Accountants' Professional Standards (SPAP), and OJK Regulation Number 9 of 2023 on auditor independence disclosure requirements. Repressive protection is examined through legal remedies, dispute resolution mechanisms, and institutional support available to public accountants facing legal challenges or professional disputes, as outlined in Law Number 5 of 2011 on Public Accountants and enforced by supervisory bodies such as the Professional Advisory Council (DPP) under IAPI and the Financial Services Authority (OJK).

Data Collection

Data collection was conducted through library research focusing on primary legal materials including Law Number 5 of 2011 on Public Accountants, Government Regulation Number 20 of 2015, OJK Regulation Number 9 of 2023, and the IAPI Code of Ethics (Revised 2023). Secondary materials comprised academic journals, legal textbooks, and professional reports from regulatory institutions such as OJK and Ministry of Finance covering the period 2015-2025. Case studies of legal disputes involving public accountants were obtained from court records and professional disciplinary proceedings, including major cases such as the Jiwasraya (2019-2020) and Garuda Indonesia (2019) audit failures, as well as enforcement actions documented by the Public Company Accounting Oversight Board (PCAOB) against Indonesian audit firms during 2019-2023.

Data Analysis

The analysis employs legal doctrinal analysis to examine regulatory structure and consistency, gap analysis to identify implementation challenges between normative provisions and practical enforcement, and comparative analysis with international practices to benchmark domestic legal protection mechanisms. Qualitative content analysis was used to categorize protection mechanisms into preventive and repressive categories and assess their effectiveness in safeguarding auditor independence. Data validation was ensured through cross-referencing multiple sources and triangulation between legal provisions, academic literature, and practical cases to maintain research reliability and analytical rigor.

RESULTS AND DISCUSSION

Forms of Legal Protection for Public Accountants

Legal protection for public accountants in Indonesia is a critical element in safeguarding their independence and objectivity in the performance of audit duties. As a profession that bears significant responsibility for the accuracy and reliability of financial statements, public accountants are particularly vulnerable to pressure from parties with vested interests in audit outcomes (Tjun et al., 2012). Therefore, legal protections must be carefully structured to provide certainty and security for public accountants both before and after carrying out their professional responsibilities.

These legal protections can be categorized into two main approaches: preventive and repressive. Preventive protection is carried out through strict regulations embedded in professional and ethical standards. For instance, the Indonesian Public Accountants' Code of Ethics (IAPI Revised 2023) and the Public Accountants' Professional Standards (SPAP) provide binding guidelines for all public accountants. These standards emphasize the core principles of integrity, objectivity, professional competence, and independence in the execution of audit engagements. The primary goal is to prevent potential misconduct or ethical violations before they occur (Yusuf et al., 2025). Additionally, regulations such as OJK Regulation Number 9 of 2023 mandate the disclosure of auditor independence by financial service institutions, thereby enabling early identification and avoidance of conflicts of interest (OJK, 2023).

On the other hand, repressive legal protection is provided when public accountants face legal pressure, intimidation, or litigation as a result of performing their professional duties. Law Number 5 of 2011 on Public Accountants serves as the principal legal basis for such protection. This law outlines the rights and obligations of public accountants, as well as provisions for dispute resolution (Pardede, 2011). Public accountants who act in accordance with the applicable legal and professional standards are entitled to legal defense and protection from authorized institutions in cases of unjustified claims or allegations (Pardede, 2011).

Further protection is also ensured through the Professional Advisory Council (Dewan Penasihat Profesi / DPP) under the auspices of IAPI. The DPP functions as a forum for resolving ethical conflicts and may offer protection to public accountants facing legal or ethical issues in their practice. Moreover, professional associations and regulatory bodies such as IAPI and the Financial Services Authority (OJK) actively engage in professional development, supervision, and legal support for their members. As an external regulatory body, OJK is authorized to verify audit reports and take follow-up actions on any identified violations (Ilyas, 2023). Through consistent oversight, the institution plays a key role in upholding professional standards and protecting public accountants from unethical practices.

In sum, the legal protections available to public accountants in Indonesia are designed not only to preserve the continuity and professional security of practitioners but also to uphold the credibility of the national financial reporting system. Such protections form a crucial foundation for building public trust in the business sector and maintaining the overall integrity of the financial system. With a robust legal and supervisory framework, public accountants are expected to carry out their duties professionally without fear of external threats that could undermine their independence (Kembaren, 2019).

The Impact of the Public Accountants Law on the Development of the Profession

Law of the Republic of Indonesia Number 5 of 2011 on Public Accountants represents a significant milestone in the regulatory strengthening of the accounting profession in Indonesia. Enacted by the House of Representatives on April 5, 2011, and promulgated by President Susilo Bambang

Yudhoyono on May 3, 2011, the law provides a solid legal foundation for the regulation, development, and supervision of public accountant practices (Rahayu, 2014).

One of the main positive impacts of this legislation is the provision of legal certainty for the public accounting profession. Through clear stipulations regarding licensing procedures, professional standards, rights and obligations, as well as administrative and criminal sanctions, public accountants are equipped with a legal framework that guides them in fulfilling their duties and responsibilities. This legal certainty serves as a crucial basis for enhancing professionalism, accountability, and public trust in audit results and other services rendered by public accountants (Rahayu, 2014).

Furthermore, the law strengthens the legal protection of the profession. Public accountants who perform their duties professionally and in accordance with applicable standards are entitled to protection from unwarranted legal claims or external pressures. This is especially vital given the position of public accountants, who often find themselves at the intersection of interests between corporations, regulators, and the public (Rahayu, 2014).

In addition, the implementation of Law No. 5 of 2011 has positively impacted the quality of corporate financial reporting. With stricter regulations and more systematic supervisory mechanisms in place, the output of public accountants has become more credible and reliable as a basis for decision-making by investors, creditors, regulators, and the broader public (Rahayu, 2014).

However, it must be acknowledged that several challenges and adverse impacts have also emerged alongside the enforcement of this law. One concern relates to the criminal sanctions provisions, which are perceived by some as excessively harsh and potentially intimidating for practitioners—particularly young accountants (Rahayu, 2014). The threat of criminal liability is viewed by many as a deterrent for younger generations, discouraging them from entering the profession due to the high legal risks associated with issuing audit opinions.

Additional concerns arise from the bureaucracy involved in licensing and professional development, which is often regarded as cumbersome and insufficiently adaptive to the evolving nature of the profession. For instance, rapid changes in international standards and financial technologies demand a regulatory framework that is more flexible and responsive. In this regard, Law No. 5 of 2011 is still seen as requiring further refinement so that it not only remains normative but also capable of addressing the dynamic challenges of the profession in the digital and globalized era (Law No. 5, 2011).

Legal Responsibilities and Professional Accountability

Following the implementation of Law No. 5 of 2011, public accountants carry significant legal responsibilities tied to their professional opinions. Their audit reports form the basis for critical economic decisions by investors, creditors, and regulators, requiring strict adherence to ethical and professional standards.

Public accountants bear legal responsibility for the quality and accuracy of their professional opinions, though not for the financial statements themselves—that remains management's responsibility. However, accountants face potential legal action if their negligence, lack of due diligence, or violations of auditing standards result in harm to stakeholders. For instance, issuing an unqualified opinion on materially misstated financial statements that cause investor losses may subject the accountant to lawsuits for professional negligence (Khairani et al., 2024).

Empirical Evidence of Legal Protection Implementation

The theoretical framework of legal protection for public accountants reveals significant implementation gaps when examined through empirical evidence from the 2019-2024 period. Administrative enforcement demonstrates active regulatory oversight, with the Ministry of Finance's Professional Development Center consistently imposing sanctions on public accountants for violations of Professional Standards (SPAP) and inadequate documentation practices (Law No. 5, 2011). These administrative actions primarily target technical compliance issues such as excessive client loads and working paper deficiencies.

However, this administrative vigilance contrasts sharply with the absence of criminal prosecutions during major audit failures. In Indonesia's largest financial scandal, the Jiwasurya case involving Rp 16.81 trillion in state losses, auditors faced only preliminary investigations despite systematic audit failures spanning multiple years (BPK, 2020). Similarly, in the Garuda Indonesia case involving \$242 million in revenue manipulation, the assigned auditor received administrative sanctions

while corporate executives faced criminal charges (Tempo, 2020). This pattern demonstrates a fundamental disparity in enforcement approaches between auditor and management accountability.

Professional surveys indicate declining confidence in auditor independence effectiveness. Research examining auditor independence perceptions found reduced stakeholder trust across multiple scenarios involving potential conflicts of interest, particularly regarding auditor-client relationships and non-audit services provision (Tiranda & Juliarto, 2021). Academic studies reveal that only a small percentage of accounting graduates pursue public accounting careers, citing work pressure and client demands as primary deterrent factors (Yosefin, 2021). This recruitment challenge suggests that existing legal protections may be insufficient to maintain professional sustainability.

International enforcement patterns reveal more stringent consequences than domestic measures. The Public Company Accounting Oversight Board (PCAOB) has imposed substantial penalties on Indonesian audit firms, including million-dollar settlements and individual practitioner bars for audit failures and quality control violations (PCAOB, 2023). These international sanctions often exceed domestic penalties for comparable violations, indicating potential gaps in local enforcement severity relative to global standards.

The empirical evidence reveals robust administrative oversight mechanisms coupled with limited criminal enforcement that may undermine deterrent effects. While preventive protections through professional standards monitoring demonstrate functionality, the absence of criminal consequences for major audit failures creates potential moral hazard and insufficient deterrence against serious professional misconduct (Khairani et al., 2024). This enforcement pattern suggests that existing legal protection frameworks require enhanced criminal accountability mechanisms to achieve comprehensive effectiveness in maintaining auditor independence and professional integrity.

In Fulfilling Their Responsibilities, Public Accountants Must Uphold Fundamental Ethical Principles

In performing their professional duties, public accountants must adhere to the fundamental principles outlined in the professional code of ethics, including integrity, objectivity, professional competence, due care, and confidentiality (Hatimah et al., 2025). Violations of these principles may result in legal consequences, ranging from administrative sanctions imposed by professional associations—such as warnings, suspension of licenses, or revocation of practice licenses—to civil and criminal penalties in cases involving gross negligence or fraud. Therefore, public accountants must continuously maintain professionalism and conduct audits in accordance with applicable standards to minimize legal risks (Putro & Surbakti, 2025).

In addition to individual accountability, institutional responsibility also applies, particularly to the public accounting firms (PAFs) in which the accountants operate. A PAF may also be held legally liable if it is found to have failed in implementing an adequate internal quality control system, permitted ethical violations, or neglected its obligations in training and supervising its members. Thus, legal responsibility in public accounting is not solely personal, but also embedded within the organizational structure of the profession.

With the increasing complexity of the business and financial environment, coupled with the advancement of information technology in financial reporting systems, the legal responsibilities of public accountants have become more demanding. Public accountants are now expected not only to possess technical expertise in accounting and auditing, but also to have a solid understanding of evolving regulatory frameworks, including those related to financial crimes such as corruption, money laundering, and terrorist financing. Accordingly, fulfilling legal responsibilities is not merely a normative obligation, but also a critical foundation for maintaining public trust in the accounting profession as a whole.

CONCLUSION

The comprehensive analysis of legal protection for public accountants in Indonesia reveals a complex regulatory landscape characterized by significant disparities between theoretical frameworks and practical implementation. While Law No. 5 of 2011, Government Regulation No. 20 of 2015, and OJK Regulation No. 9 of 2023 establish robust preventive and repressive protection mechanisms, empirical evidence from 2019-2024 demonstrates critical enforcement gaps that undermine auditor independence and professional integrity.

The research findings indicate three primary implementation challenges. First, the stark contrast between administrative sanctions and criminal prosecutions creates an accountability imbalance, as evidenced by the Jiwasraya and Garuda Indonesia cases where auditors received only administrative penalties while corporate executives faced criminal charges. Second, international enforcement bodies such as PCAOB impose substantially harsher penalties on Indonesian audit firms than domestic regulators, highlighting inadequate local enforcement severity. Third, declining stakeholder confidence and low recruitment rates among accounting graduates suggest that current legal protections fail to adequately safeguard professional interests or maintain the profession's attractiveness.

These implementation gaps have profound implications for Indonesia's financial ecosystem. The absence of criminal prosecutions in major audit failures creates moral hazard, potentially encouraging professional negligence under the assumption of limited legal consequences. Furthermore, the perception of auditors as extensions of corporate management rather than independent professionals continues to threaten objectivity, while insufficient deterrent mechanisms fail to prevent conflicts of interest and compromise audit quality.

Moving forward, achieving effective legal protection requires comprehensive reform across regulatory, institutional, and cultural dimensions. Enhanced criminal accountability mechanisms must complement existing administrative sanctions to create proportionate deterrent effects. Professional institutions need strengthened capacity for member advocacy and protection, while public education initiatives should emphasize auditor independence as fundamental to financial system integrity. Only through coordinated efforts addressing both normative frameworks and enforcement practices can Indonesia establish legal protection systems that genuinely safeguard public accountants' independence, maintain professional sustainability, and uphold public trust in financial reporting.

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