

ISLAMIC PERSPECTIVE ON AUDITORS' INTEGRITY: A COMPARATIVE STUDY WITH THE LEADERSHIP OF UMAR IBN AL-KHATTAB

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ABSTRACT

This research aims to explore the alignment between the principles of professional auditor ethics and the spiritual and moral values exemplified in Islam. It employs a qualitative approach, utilizing library research methods. Data were collected through a literature review, including the Qur'an, hadith, biographies of Umar ibn Khattab, and Islamic guidelines on auditor ethics. The analysis was conducted using a descriptive-comparative method to identify similarities and differences between the principles of auditor integrity and Islamic leadership values. The findings indicate that auditor integrity in Islam encompasses the values of trustworthiness (amanah), honesty (sidq), justice (adl), consistency (istiqamah), and piety (taqwa). These values are prominently reflected in the leadership of Umar ibn Khattab, who prioritized justice, transparency, accountability, and public oversight. There is a strong alignment between auditor integrity and the leadership principles of Umar, both of which are deeply rooted in Islamic teachings (Sharia). This study contributes to strengthening the professional ethics of Muslim auditors by emphasizing the importance of spiritual values in upholding integrity. The findings also provide a

foundation for developing audit policies based on Islamic values and offer ethical, morally driven leadership inspiration for contemporary auditing practices.

INTRODUCTION

Integrity is a fundamental principle in the auditing profession, requiring a commitment to honesty, objectivity, and adherence to professional ethics. In auditing, integrity goes beyond maintaining reputation; it forms the foundation for building public trust in financial reports and an entity's control systems (Mawardi & Maryam, 2023). When an auditor's integrity is compromised, both the auditor's credibility and the economic stability and public confidence in financial institutions are at risk.

Integrity is understood not only as a professional attribute but also as an essential aspect of moral character (akhlaq) and moral responsibility toward Allah SWT. A Muslim auditor is expected to embody amanah (trustworthiness), sidq (truthfulness), 'adl (justice), istiqamah (steadfastness in righteousness), and taqwa (God-consciousness), as emphasized in the Qur'an and Hadith (Sari et al., 2024). These values are not merely theoretical; they have been exemplified in practice by prominent figures in Islamic history, including Caliph Umar ibn al-Khattab.

Umar ibn al-Khattab regularly evaluated the wealth of officials before and after their tenure. One example of this practice was his summoning of governors to report their assets. If there was an unreasonable increase in their wealth during their time in office, the excess would be confiscated and returned to the Baitul Mal (state treasury). This practice is similar to modern wealth audits or asset tracing used in corruption prevention. Islam places integrity as the highest value guiding all behavior and emphasizes the necessity of possessing adequate ability, competence, and specific qualifications to fulfill one's duties (Harddian et al., 2019).

An issue of auditor integrity violations in Indonesia is exemplified by a bribery case involving the Bogor Regency Government. Ihsan Fan Maulana allegedly gave approximately Rp100 million in cash to Anthon Merdiansyah, the Head of Sub-Auditorate III of BPK West Java, through the Audit Subdivision Team as part of a prearranged agreement. Subsequently, Anthon, acting as the auditor, organized the audit team according to Ihsan's request, limiting the audit scope to specific regional work units. This ensured that the financial statements excluded areas that could influence the audit opinion (Media Mahasiswa Indonesia, 13/07/2022). The BPK auditor failed to implement an effective quality control system, particularly regarding consultations with external parties. Consequently, the auditor exhibited a lack of integrity, resulting in public distrust of the financial statements.

The leadership of Umar ibn al-Khattab, the second caliph after Abu Bakr al-Siddiq, serves as an exemplary model of integrity in governance. Umar was known as a firm and just leader who did not hesitate to take action against officials who deviated from the principles of justice and honesty. He implemented a system of supervision and auditing over his governors, requiring them to report their wealth both before and after holding office. If an auditor fails to disclose the true facts honestly, it endangers the users of financial statements. Many business decisions rely on audited financial information; if this information does not accurately reflect the actual condition, it may mislead users

and result in significant consequences (Harddian et al., 2019).

Hariani et al., (2022), It is emphasized that auditors serve as the spearhead in carrying out audit duties and therefore should continuously enhance their knowledge to ensure its optimal application in practice. Integrity also entails the ability to accept honest mistakes and genuine differences of opinion, but it does not tolerate any form of fraud. Thus, auditors strengthen public trust, which in turn becomes the foundation for control over their decision-making. Integrity is a quality that fosters public confidence and represents the highest moral standard by which members of the profession evaluate all their decisions. Integrity requires auditors to be honest and straightforward in all matters within the scope of their examination. Service to the public and the trust placed by society must never be compromised for personal interests or gain.

This study is in line with relevant research, including that of Nandyasa and Erina (2025), which emphasizes the importance of integrity as a core value in the auditing profession, reinforced by the moral principles found in the Qur'an. The findings show that verses such as QS. Al-Baqarah: 42, QS. An-Nisa: 58, and QS. Al-Ma'idah: 8 provide clear guidance on ethical practices such as honesty, accountability, and justice—all of which are crucial for auditors in performing their duties with integrity. Rizal Mawardi and Nilakandita Maryam (2023) conducted a study analyzing the influence of auditor integrity, experience, and professionalism on audit performance. Meanwhile, Nasution et al. (2024) regarding the leadership model of Umar ibn al-Khattab, which focuses on the principles of justice, integrity, and accountability, has significant relevance in the context of modern leadership.

The novelty of this study lies in its comparative-historical approach, which examines auditor integrity from an Islamic perspective through the exemplary leadership of Umar ibn al-Khattab. Unlike previous studies that discussed ethical values only in a normative or textual manner, this research seeks to explore the *practical implementation of integrity* through an analysis of the policies, decisions, and supervisory systems applied by Umar ibn al-Khattab in managing public trust. In addition, this study presents a renewed model of auditor integrity that simultaneously integrates spiritual, moral, and professional values—an approach that has not been widely explored in the literature on Islamic-based auditing (Fitriani & Afsar, 2025). The background of this research is based on the following questions: 1) What is the concept of auditor integrity from an Islamic perspective? 2) How does the leadership character of Umar ibn al-Khattab reflect the values of integrity? 3) What are the similarities and differences between auditor integrity in Islam and the leadership principles of Umar ibn al-Khattab?

The objectives of this research, based on the problem formulation, are to understand the concept of auditor integrity from an Islamic perspective; to identify the leadership values of Umar ibn al-Khattab that reflect integrity and accountability; to analyze the alignment between the principles of auditor integrity in Islam and the leadership of Umar ibn al-Khattab in terms of ethics, responsibility, and honesty; to provide insights or exemplary models for auditors; and to strengthen the ethical values of the auditing profession.

LITERATURE REVIEW

Comparative Theory

Comparative theory is a framework used to compare two or more objects, phenomena, or concepts to identify their similarities and differences based on a specific theoretical perspective. In research, comparative theory is often applied through comparative methods or analyses, which involve several steps, including identifying variables, selecting objects, collecting data, analyzing data, interpreting results, and drawing conclusions (Fahmi et al., 2024).

The difference between management and leadership is a strong leader may become a weak manager if poor planning leads the team to take misguided actions. Although the team may still complete its tasks, it may fail to achieve the organization's goals in the best possible way. It is possible for someone to be a weak leader yet still be an effective manager. This is especially true if they happen to manage individuals who clearly understand their work and are highly dedicated to their tasks. Therefore, managers are expected to possess strong leadership abilities in addition to other skills. However, fortunately, leadership can be learned through observing role models, participating in management training, and gaining experience in the workplace (SaThierbach et al., 2015).

Auditor Integrity

Integrity in the context of auditing refers to honesty, moral steadfastness, and consistency in actions, values, and principles. An auditor with integrity will not manipulate reports, conceal findings, or sacrifice truth for personal or external interests. Auditor integrity is a fundamental quality that requires auditors to be honest, courageous, wise, and responsible in carrying out their audit duties (Sirajuddin & Oktaviani, 2018). This integrity represents a core character trait that forms the basis of professional recognition and builds public trust in the audit results produced (Pitaloka & Widanaputra, 2016). Auditor integrity reflects both moral and professional qualities demonstrating honesty, diligence, and accountability in performing audit tasks. It serves as the primary foundation ensuring public trust and the reliability of audit outcomes (Sinambela & Mardikaningsih, 2021).

Integrity is crucial because it guides decision-making, enhances audit quality, and supports auditor independence. The professional code of ethics emphasizes integrity as an essential requirement to maintain objectivity, professionalism, and public confidence in the auditing profession. An auditor with integrity will adhere to ethical standards, safeguard confidential information, and take responsibility for their work. Therefore, auditor integrity is the essential foundation that every auditor must possess to produce high-quality, trustworthy audits that promote transparency and accountability in both the business and government sectors.

The Concept of Integrity in the Islamic Perspective

Auditor integrity is an uncompromising adherence to a code of moral values, avoiding any form of deceit, self-interest, falsification, or superficiality. Integrity upholds high standards of performance and involves competence, which means possessing the intelligence, education, and training necessary to provide added value through one's work. Integrity allows for honest mistakes and genuine differences of opinion, but it does

not tolerate any form of deliberate deception or violation of principles. With a high level of integrity, auditors can significantly enhance the quality of their audit results (Hariani et al., 2022).

Integrity begins in the heart (*qalb*). A heart guided by faith believes that Allah SWT watches over us, records our deeds, and will hold us accountable for our lives in the Hereafter. From that heartfelt conviction arise positive thoughts, truthful words, and actions that align with moral and divine principles. We must believe that it was the heart, thoughts, actions, and words of Rasulullah SAW that led to the success of his da'wah. The success of his mission was rooted in the integrity he possessed.

Some Key Concepts of Integrity in Islam:

a. *Amanah* (Trustworthiness)

Amanah refers to responsibilities that must be preserved and fulfilled. Allah SWT commands:

Indeed, Allah commands you to render trusts to whom they are due... ” (QS. An-Nisa: 58)

b. *Sidq* (Honesty)

Honesty is the foundation of integrity. Without honesty, one cannot be trusted. Allah SWT says:

“Fear Allah and be with those who are truthful.” (QS. At-Taubah: 119)

c. *Adl* (Justice)

Justice is a core principle in Islam, required of every Muslim, whether toward oneself, others, or when in a leadership position. Justice means treating all parties equally without bias. Allah SWT commands:

“O you who believe, be persistently standing firm in justice, witnesses for Allah, even if it be against yourselves or your parents and relatives. Whether one is rich or poor, Allah is more worthy of both. So, follow not [your] personal inclination, lest you not be just. And if you distort [your testimony] or refuse [to give it], indeed Allah is ever, with what you do, Acquainted.” (QS. An-Nisa: 135)

d. *Istiqamah* (Consistency and Uprightness)

Istiqamah means steadfastness in upholding the truth without being swayed by worldly temptations. The Prophet Muhammad SAW said:

“Say: I believe in Allah, then remain steadfast.” (HR. Muslim)

e. *Taqwa* (God-Consciousness)

Taqwa is spiritual awareness that motivates a person to always act rightly, even when no one is observing. The Prophet Muhammad SAW said:

“Each of you is a shepherd, and each shepherd will be held accountable for his flock.” (HR. Bukhari & Muslim).

Integrity in Islam is a comprehensive concept grounded in spiritual values, social ethics, and professional responsibility. It is part of noble character (*akhlaq mulia*) and essential Islamic values that every Muslim must uphold. Integrity encompasses not only human relations but also devotion to Allah SWT. Its principles are strongly emphasized in the Qur'an and the Sunnah of the Prophet Muhammad SAW.

Leadership of Umar ibn al-Khattab and the Values of Integrity

Umar ibn al-Khattab led the Islamic Caliphate for ten years (634–644 M). Under his rule, the Islamic territories expanded rapidly, encompassing Persia, the Levant (*Sham*), Egypt, and most of the Arabian Peninsula. He is known as a strong, intelligent, and firm leader, yet humble and close to the people (La Aludin La Daa, 2017). Umar ibn al-Khattab is one of the most influential figures in Islamic history. He was a companion of the Prophet Muhammad SAW and was given the title *Al-Faruq*, meaning “*the one who distinguishes between truth and falsehood*” a title directly bestowed by the Prophet.

Umar ibn Khattab prioritized worship, particularly prayer, which strengthens the bond between a servant and the Creator and serves as a visible manifestation of religious devotion. He was courageous in upholding the truth even when supporters were few, strived to act justly without favoritism to ensure societal peace, and maintained accountability as a leader by closely monitoring the conditions of his people. He exemplified noble character, showed compassion and care for his subjects—fostering a sense of concern and belonging among them—and emphasized gratitude, first recognized in the heart and then expressed through words and deeds (Nurhuda, 2021). The core leadership values of Umar ibn al-Khattab include the following five key characteristics:

a. Exemplary Trustworthiness (*Amanah*)

Umar ibn al-Khattab was very careful in appointing officials. He required state officials to report their wealth before and after taking office and took strict action against any abuse of power.

b. Justice and Fairness (*Adl*)

Umar upheld justice without favoritism, acting honestly and firmly in enforcing the law while avoiding corruption and nepotism. He rejected a luxurious lifestyle for officials and lived a very simple life himself, despite holding immense power.

c. Oversight of Public Officials

Umar ibn al-Khattab established a strict system of supervision, such as appointing regional inspectors to monitor the conduct of governors. He did not hesitate to recall problematic officials and replace them if they were proven untrustworthy

d. Justice

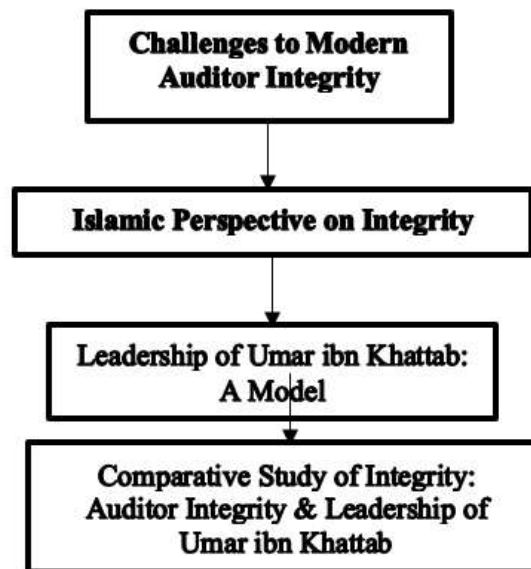
Umar enforced the law fairly, even toward his own family. When his son was found guilty of a violation, he did not hesitate to impose the appropriate sanctions.

d. Consultation (*Shura*) and Transparency

Consultation and transparency in Umar’s governance contributed to creating a just, participatory system free from abuse of power. These principles are highly relevant for modern public administration and institutions, serving as an inspiration for building clean, democratic governments oriented toward public welfare (Pradesa, 2024). Through Umar’s example, consultation and transparency were not merely theoretical concepts they were practically applied in governance that upheld justice and served the common good.

Conceptual Framework

Picture 1



RESEARCH METHODOLOGY

This research employed a qualitative method that utilizes inductive and descriptive analysis. It employed a comparative study, which compares the existence of one or more variables in two or more different samples at different times. The research design was a literature study, analyzing secondary data in the form of texts from the Quran, Hadith, literature on the leadership of Umar bin Khattab, books, online news, and articles on auditor integrity. To achieve high validity, the researcher first ensured that the texts were authentic. This type of research also examined a person's ideas contained in books or disseminated papers (Rahadi, 2020).

Comparative analysis relates to evaluating opinions and an individual's ability to complete tasks effectively. Social comparison is defined as a comparative assessment in which social stimuli are provided on a specific content dimension. People tend to compare themselves with others who are similar to them because this allows for a more accurate evaluation of their own opinions and abilities compared to those of others (Ariyanto, 2020).

The main characteristics of comparative theory are:

1. Comparing two or more entities based on specific variables.
2. In economics, emphasizing the production of goods or services at the lowest opportunity cost.
3. Serving as a basis for analysis to understand trade patterns, business strategies, or efficiency-based decision making.

In social and management research, comparative theory is used to analyze and compare practices, policies, or outcomes between two organizations, systems, or groups to identify strengths, weaknesses, and opportunities for improvement.

RESEARCH RESULTS AND DISCUSSION

The Concept of Integrity in Islam and the Auditor Profession

The Enron scandal of the early 2000s, which involved the auditing firm Arthur Andersen, exemplifies a significant breach of integrity in auditing. The company's financial statements were deliberately manipulated to conceal losses, ultimately resulting in bankruptcy and a profound loss of investor confidence. From an Islamic perspective, this case represents a failure to uphold trustworthiness (*amanah*) and honesty. Had the principles of justice ('*adl*) and God-consciousness (*taqwa*) been applied as guiding values, the risk of such unethical practices could have been substantially reduced. Justice, a core virtue in Islam, compels individuals to always accord others their rightful due, ensuring fairness and accountability in all transactions (Sari, 2019).

Auditor integrity is a fundamental value that underpins public trust and guides professional decision-making. Rooted in Islamic teachings, it emphasizes honesty, trustworthiness (*amanah*), consistency, God-consciousness (*taqwa*), and accountability before Allah SWT. Muslim auditors are expected to perform their duties diligently and truthfully, avoiding misuse of information, moral corruption, and injustice, while ensuring that all audited business activities comply with Shariah principles and are *halal* (Azizah Surury & Hamdan Ainulyaqin, 2022). The main principles of integrity in Islam are as follows:

a. *Amanah* (trustworthiness)

Upholding responsibility and trust not betraying it and performing duties with full accountability is a core principle of integrity in Islam. Trustworthiness (*amanah*) is a hallmark of a true believer and a reliable leader. In auditing, the code of ethics recognizes *amanah* as a fundamental principle, alongside integrity, objectivity, and professionalism. From an Islamic perspective, *amanah* is also considered an obligation to Allah SWT, meaning that a breach of trust is not only a violation of professional ethics but also carries a spiritual dimension (Salim et al., 2023). The Word of Allah SWT:

"Indeed, Allah commands you to fulfill trusts to those entitled to them..." (Qs. An-Nisa:58) (Kementrian Agama Republik Indonesia, 2019).

This verse carries profound significance for auditors, highlighting the importance of integrity in professional ethics. Auditors are required to reject all forms of corruption, fraud, or undue influence, ensuring that reports remain fair and transparent. They must not conceal critical information or favor clients for personal gain (Azis, 2020).

b. *Sidq* (Honesty)

Auditors must avoid all forms of manipulation, fraud, and conflicts of interest in order to maintain public trust and uphold the entrusted responsibility (Salim et al., 2023). The Prophet Muhammad SAW said:

"Indeed, honesty leads to righteousness, and righteousness leads to Paradise..." (HR. Bukhari dan Muslim).

An auditor bears the trust (*amanah*) of assessing and reporting the truth based on the financial and operational evidence of an organization. This hadith reminds us that

honesty is the foundational principle in every evaluation. If fraud, data falsification, or dishonesty occurs, trust in the audit process will be destroyed. The opposite of honesty includes deceit (*ghish*), manipulation, and injustice, which can lead to organizational and societal damage and ultimately invite spiritual consequences. A dishonest auditor contributes to the collapse of economic systems and may bring disrepute to the profession (Marpaung et al., 2023).

c. *Adl* (Justice)

Justice in the integrity of Umar ibn Khattab was a fundamental principle deeply embedded in all aspects of his leadership and decision-making. Umar was renowned as a leader who enforced laws and upheld justice firmly, impartially, and consistently in carrying out his trust (*amanah*) for the welfare of the people and in obedience to Allah. In Islamic law, justice originates from God, the Most Just, for it is Allah who establishes fairness (*qā'im bil-qist*), and it must be believed that Allah does not wrong His servants (Q.S. Yunus: 44). Consequently, every human action will be accounted for on the Day of Judgment (Q.S. An-Nisa: 110). Justice, in the sense of equality, entails equal rights without discrimination regarding who receives a decision from those entrusted to uphold justice, as emphasized in Allah's command (Q.S. An-Nisa: 58). In this legal principle, the Prophet Muhammad SAW affirmed absolute egalitarianism (*al-musawāh al-muṭlaqah*) under Shariah law. Justice does not discriminate based on social status, wealth, official position, or ordinary citizenry, nor on skin color, nationality, or religion, as all are equal before the law. Q.S. An-Nisa: 135 obliges Muslims to uphold justice even if it means opposing personal interests or the interests of close associates. Justice in Islam cannot be compromised for personal or group gain. (Syari et al., 2014).

d. *Istiqamah* (Konsistensi)

Maintaining alignment between words and actions is essential to prevent inconsistencies that may lead to hypocrisy. This consistency reflects tawhidi integrity, an integrity rooted in faith in Allah SWT. In the context of auditing, steadfastness (*istiqamah*) is crucial for preserving objectivity and moral firmness. The Qur'an emphasizes the importance of consistency between speech and deeds.

The Word of Allah:

"O you who have believed! Why do you say what you do not do? It is most hateful in the sight of Allah that you say what you do not do." (Qs. As-Saff:2-3) (Kementrian Agama Republik Indonesia, 2019).

Surah As-Saff, verses 2–3 remind us that it is greatly detested by Allah when someone says something but does not act upon it. This emphasizes that integrity entails honesty that is tangible and consistent in action. For an auditor, steadfastness (*istiqamah*) is not merely steadfastness in performing duties but a manifestation of faith, moral character, and professionalism. An auditor who practices *istiqamah* serves as a role model for society, ensures economic justice, and attains blessings in both this world and the hereafter (Kharisma Febri Yanti et al., 2025).

e. *Taqwa* (God-consciousness)

In auditing, acting with *ihsan* means performing duties as if always observed by Allah SWT, promoting honesty and ethical behavior even without human oversight. Ihsan connects inner conscience with professional conduct, reinforcing integrity and trustworthiness.

The Word of Allah:

"Does He not know, while Allah sees?" (QS. Al-‘Alaq: 14) (Kementrian Agama Republik Indonesia, 2019).

Does the one who commits such evil not realize that Allah sees and will hold them accountable for their wrongdoing? Allah is All-Seeing and will surely reward or punish with perfect justice. Auditors must remember that Allah observes all their actions. This awareness encourages honesty and integrity in handling sensitive information and conducting audits, preventing deceit or manipulation (Madani & Yusuf, 2024).

Overall, auditor integrity in Islam encompasses not only professional aspects but also serves as a form of worship and moral responsibility toward Allah and society, exemplified by the just, firm, and God-conscious leadership of Umar ibn Khattab. From an Islamic perspective, auditor integrity is a blend of professionalism and faith. An auditor should treat their work as a form of devotion to Allah, upholding honesty, trustworthiness (*amanah*), and justice.

Thus, auditing is not merely a technical process but also a means to realize social and economic justice in society. The Qur'an emphasizes the importance of integrity by highlighting honesty and justice as fundamental principles of behavior. In this context, integrity relates to the consistency between moral values and actions, as well as adherence to ethical principles when performing auditing duties.

Leadership of Umar ibn Khattab: A Model of Integrity

The value of integrity in the leadership of Umar ibn Khattab stands out as a prime example in the history of Islamic leadership. Several key characteristics reflect Umar's integrity, including:

1. Trust

Umar's strong spiritual motivation, rooted in the awareness of accountability in the Hereafter, made him extremely careful and responsible in leadership. This can be likened to the high moral and ethical awareness that auditors must possess in their professional duties. Umar was known for his firmness and determination in executing tasks and policies, which serves as an important model for auditors to remain independent and resist external pressures. In carrying out his duties, he was decisive and unhesitant in making difficult decisions for the welfare of the people. His personal strength also enabled him to enforce discipline and maintain governmental stability (Harddian, 2020).

2. Honesty

Umar ibn Khattab was widely recognized as an honest and decisive individual. He prioritized honesty even at personal risk, as reflected in his statement:

"I prefer honesty that may bring me down even if few practice it over a lie that preserves my position, which only a few uphold."

The principle of honesty upheld by Umar was not merely personal but also comprehensive in his leadership and decision-making. Umar consistently prioritized honesty above worldly interests and positions of authority (Nugraha, 2021) (Harddian, 2020).

Integrity is a fundamental element in the auditing profession, where auditors are expected to be honest, independent, and not easily influenced by any party. The value of honesty exemplified by Umar is highly relevant for cultivating auditor integrity, as highlighted in the following study: Auditor integrity is defined as a firm and steadfast attitude, underpinned by a deep sense of God-consciousness (*taqwa*) and awareness of accountability to Allah SWT, enabling the auditor to perform duties without compromise, deceit, or succumbing to external pressures. If auditors apply the principle of honesty, as exemplified by Umar, they will be able to produce high-quality audits, resist bribery, and courageously disclose the truth, even if doing so may pose risks to themselves or their careers. Pengawasan terhadap pejabat publik

He established a strict supervisory system, such as appointing regional inspectors to monitor the conduct of governors. He did not hesitate to recall officials who were problematic and replace them if they were proven untrustworthy. Umar collaborated with inspectors and involved the public in overseeing the performance of leaders, reflecting the importance of collaboration and participation in audit supervision. He demonstrated a strong sense of responsibility toward his people, keeping complaint channels open and frequently visiting the field to ensure their welfare. His leadership was transparent and attentive (Pratama, 2022). Umar ibn Khattab rejected a luxurious lifestyle for officials. In his daily life, he lived very simply despite holding great power. He regularly conducted audits and strict supervision of government officials to prevent corruption and abuse of authority. This demonstrates the importance of detailed and continuous oversight in maintaining organizational integrity (Azhari et al., 2024). Umar led a very simple lifestyle and avoided corruption, collusion, and nepotism. He also established a clean and efficient governance system and expanded Islamic territories without oppressing the people under his rule (Pratama, 2022).

3. Justice

One of the main characteristics of Umar ibn Khattab was justice, which is crucial in auditing to ensure objective and impartial results. Umar was known as a highly just leader, without discriminating based on social status, ethnicity, or religion. He enforced the law firmly and fairly, even ruling in favor of non-Muslims when they were in the right. He also avoided social inequality and promoted simplicity in daily life, including within his own family (Deprizon, 2020). In selecting officials, Umar employed a meritocratic system that assessed candidates based on competence and integrity, rather than social status or wealth. This is relevant in the context of auditors, who must be professional and competent. Umar was known for his wisdom in policymaking and his far-sighted vision. His wisdom was evident in state management, such as the division of the caliphate territories, the appointment of competent governors, and the establishment of Baitul Mal to manage state finances

for the benefit of the people. (Siti Masuroh, 2023).

4. Musyawarah dan Transparansi

Umar ibn Khattab implemented consultation in decision-making and maintained great transparency in managing state finances. This principle supports auditing practices that are open and accountable (Azhari et al., 2024). Umar consistently prioritized consultation in decision-making. He never acted arbitrarily without considering the opinions of the people and experts. This principle reflects his democratic and transparent leadership (Faoji, 2025). Umar ibn Khattab frequently held consultations with the companions, leaders of the Muhajirin and Ansar, and military commanders before making important decisions, including fiscal policies and state budget allocations. He emphasized that major decisions should be made collectively, involving various competent parties, in accordance with the principle of consultation in Islam. (QS Ali Imran: 159).

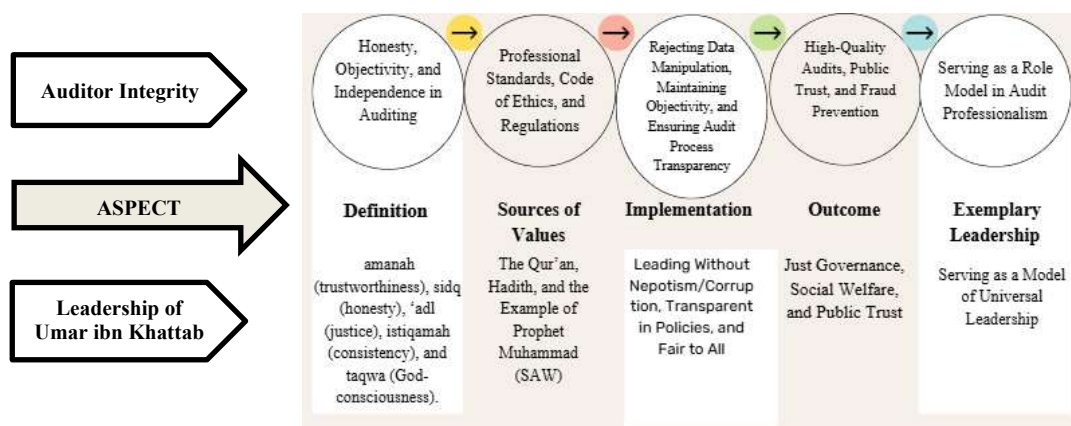
Overall, the leadership qualities of Umar ibn Khattab firm, resolute, just, transparent, and grounded in high spiritual values can serve as a model for auditors in maintaining independence, integrity, and professionalism in their work. Umar was also known for his strict enforcement of the law while remaining humble and willing to correct himself if he erred. Both auditor integrity and Umar's leadership prioritize honesty, courage, wisdom, responsibility, and decisiveness as fundamental pillars. They play a crucial role in building trust and producing accountable, high-quality results. The leadership of Umar ibn Khattab can inspire auditors to perform their duties with high integrity, while auditor integrity reflects the ideals of professional and exemplary leadership.

Comparative Study: Auditor Integrity & Leadership of Umar ibn Khattab

A comparative study between auditor integrity and the leadership of Umar ibn Khattab reveals common fundamental values that form the foundation of trust and quality in fulfilling duties and responsibilities (Baginda Sultan Aritonang et al., 2024). Below is Picture 2: Points of convergence and a comparison of values between auditor integrity and the leadership of Umar ibn Khattab.

Picture 2.

Points of Convergence and Comparison of Values



Source: Adapted from various scholarly literature

1. Definition

Auditor integrity is a moral and ethical stance reflecting honesty, objectivity, and consistency in acting according to principles of truth while performing audit duties. An auditor with integrity reports information truthfully without manipulation and remains unaffected by external pressures or conflicts of interest. Auditors must also reject all forms of fraud and bribery in accordance with professional standards and applicable laws (Wulandhari et al., 2023) (Baginda Sultan Aritonang et al., 2024).

Meanwhile, the leadership of Umar ibn al-Khattab represents Islamic leadership that upholds justice, honesty, responsibility, and service to the people. Umar ibn al-Khattab was known as a firm leader who enforced justice impartially. He lived a simple life, refrained from abusing power, and maintained transparency in state finances. He welcomed criticism and allowed the people to oversee his governance. His leadership exemplifies Islamic integrity values, namely *amanah* (trustworthiness), *sidq* (honesty), *adl* (justice), *istiqamah* (consistency), and *taqwa* (God-consciousness).

2. Sources of Values

The implementation of auditor integrity involves consistently applying the principles of honesty, objectivity, independence, and responsibility throughout the audit process. This includes rejecting any form of data manipulation, external pressure, or misconduct that could compromise the objectivity and quality of audit results. It also requires maintaining transparency and openness at all stages of the audit, including reporting audit findings truthfully and accurately.

The purpose of this implementation is to produce high-quality audits that the public can trust, while preventing fraud or corruption within the audited organization or entity. Additionally, the relevance of integrity values such as firmness and accountability exemplified by Umar ibn al-Khattab serves as an inspiration for maintaining auditor independence and professional ethics, particularly when facing pressures or temptations that may compromise integrity.

3. Implementation

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4. Outcome

The outcomes of implementing auditor integrity include high-quality, reliable audits and increased public trust in audit results. More specifically, auditor integrity contributes to audits that are accurate, objective, transparent, and free from manipulation or fraud. It helps prevent fraud and misuse within the audited organization or entity while enhancing the auditor's credibility and professionalism. Furthermore, it provides strong confidence to stakeholders such as the public, regulators, and investors that audit reports can be used as a trustworthy basis for decision-making (Mujianto et al., 2021).

Research indicates that auditor integrity positively influences the quality of audit results, which simultaneously supports auditor independence and professional ethics. In other words, integrity serves as the fundamental foundation enabling auditors to perform their duties in accordance with professional standards and codes of ethics, thereby producing high-quality and trustworthy audit outcomes. This outcome of implementing auditor integrity is also relevant as a point of comparison with the leadership of Umar ibn al-Khattab in the context of integrity and accountability.

5. Exemplary Leadership

Exemplary leadership refers to attitudes or behaviors worthy of imitation because they reflect high moral, ethical, and professional values. In this context, it relates to how an auditor or leader demonstrates integrity concretely in their life and duties.

An auditor with integrity becomes a role model in the workplace by refusing bribes or gratuities, maintaining independence, reporting findings truthfully, and upholding ethical principles, even when facing the risk of losing a job or client. For example, an internal auditor may refuse to alter a company loss report despite pressure from top management, choosing to report facts accurately due to responsibility to both the law and moral values.

Umar ibn al-Khattab is a symbol of exemplary leadership in Islam. He rejected using state resources for personal gain for instance, turning off oil lamps funded by public funds when discussing family matters. Despite leading a vast empire, Umar lived simply like ordinary citizens. He allowed the public to critique policies; a woman once criticized him in a public setting, and he received it humbly. He regularly audited the wealth of officials to prevent personal enrichment, famously stating: "If any of my people are hungry while I am full, then I am not a just leader."

A comparative study between auditor integrity and the leadership of Umar ibn al-Khattab, the following core values emerge as highly relevant (Table 1). Muslim auditor integrity is not merely a professional aspect but also a moral and spiritual obligation, similar to the leadership of Umar ibn al-Khattab, which combined honesty, justice, trustworthiness (*amanah*), and accountability to Allah in carrying out responsibilities (Czerny, 2020). The integrity exemplified by Umar ibn al-Khattab serves as an inspiring model for building auditors' consistency and high ethical standards. His leadership demonstrates that integrity is not just an ideal value but can be applied concretely in governance and bureaucratic practice. Umar's example provides a high moral benchmark

for auditors in maintaining honesty, objectivity, and public accountability, especially amid today's moral and professional challenges.

Thus, Umar ibn al-Khattab's leadership is a highly relevant and inspirational model for developing and sustaining Muslim auditor integrity, emphasizing that professional integrity encompasses not only technical proficiency but also comprehensive moral and spiritual responsibility.

Table 1.
Similarities in a Comparative Study with the Leadership of Umar ibn Khattab

Value	Auditor	Umar ibn Khattab
Honesty	Auditors are expected to be honest, presenting objective facts without bias.	Umar was highly honest, choosing the truth even at personal risk and prioritizing honesty over personal interests.
Trustworthiness (<i>Amanah</i>)	Auditors must uphold professional trust, performing duties with God-consciousness (<i>taqwa</i>) toward Allah.	Umar carried out his leadership responsibilities with full awareness of accountability to Allah.
Justice	Auditors must act fairly and objectively in evaluating and reporting.	Umar enforced justice impartially, even toward officials or his own family.
Transparency and Accountability	Auditors are required to be transparent and accountable in disclosing information.	Umar practiced transparency and accountability, opening public complaint mechanisms and enforcing fair laws.
Spiritual Intention and Professionalism	Auditor integrity is grounded in sincere intention to serve Allah, avoiding external influences.	Umar acted with high spiritual awareness, viewing honesty and justice as the highest moral and spiritual obligations.

Source: Adapted from various scholarly literature

CONCLUSION

Integrity is a core principle in the auditing profession, requiring honesty, objectivity, and moral responsibility. From an Islamic perspective, integrity goes beyond professionalism; it is also a form of trust (*amanah*) and worship (*ibadah*) to Allah SWT. Values such as *amanah* (trustworthiness), *sidq* (honesty), *adl* (justice), *istiqamah* (steadfastness), and *taqwa* (God-consciousness) form the foundation for carrying out audit duties in accordance with Islamic principles.

Through a comparative study with the leadership of Umar ibn al-Khattab, it is evident that the integrity values taught in Islam were practically implemented by him in his governance. Umar ibn al-Khattab was a leader who upheld honesty, justice, accountability, and self-supervision. He not only served as a model of leadership but also

provides moral and ethical inspiration for auditors.

The leadership of Umar ibn al-Khattab represents a tangible and practical example of integrity applied in public office. He was known as an honest, firm, just, and transparent leader. He established strong oversight systems, rejected nepotism, and was open to criticism and correction from his people. This demonstrates that the principle of integrity can and should be manifested in concrete actions, not merely as an ideal.

Therefore, auditors from an Islamic perspective should emulate the leadership qualities of Umar ibn al-Khattab in maintaining professional integrity, upholding trust, and acting justly and transparently. Integrity in Islam is comprehensive, serving not only professional interests but also as a form of accountability to the Hereafter.

Recommendations

1. **Strengthening Islamic Ethics Education in the Auditing Profession**
Higher education institutions and professional training programs should integrate Islamic values into auditing and accounting curricula, particularly concepts such as *amanah* (trustworthiness), *sidq* (honesty), *istiqamah* (steadfastness), and *taqwa* (God-consciousness).
2. **Development of Sharia-Based Professional Codes of Ethics**
Professional organizations such as IAI, IAPI, and Sharia audit institutions can formulate codes of ethics for Muslim auditors grounded in Islamic principles, taking inspiration from the leadership of Umar ibn al-Khattab.
3. **Enhancing Spiritual Awareness of Auditors**
Muslim auditors need to recognize that their responsibilities extend beyond clients or institutions to Allah SWT. Therefore, spiritual and moral development should be an integral part of professional development programs.
4. **Value-Based Internal Oversight**
Audit institutions should strengthen internal control systems that are not only technically sound but also emphasize integrity and moral exemplarity, as demonstrated by Umar ibn al-Khattab.
5. **Leadership Exemplars in Audit Institutions**
Leaders within audit institutions should serve as role models in integrity, honesty, and justice, emulating Umar ibn al-Khattab's approach toward his subordinates.

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