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Work Ethics Strengthen the Impact of Distribution Knowledge Sharing on Innovation Abilities in Small Public Accountant Firms

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Abstract

Purpose: This study examines the effect of distribution knowledge sharing on innovation ability using work ethic as a variable that strengthens this effect. **Research design, data and methodology:** This research was conducted on 283 auditors who work at the Small Public Accounting Firm (SPAF) in Indonesia. The research method used is a verification method with a quantitative approach. The sampling technique used is a non-probability sampling technique with a purposive sampling type. Furthermore, the data analysis technique used is PLS-SEM. **Results:** The results of the tests that have been carried out show that distribution knowledge sharing has a significant effect on the auditor's innovation ability. Other test results show that work ethic has a significant effect on innovation ability and work ethic strengthens the effect of distribution knowledge sharing on auditors' innovation ability. **Conclusions:** Auditors in Indonesia have implemented distribution knowledge sharing activities optimally followed by a maximum work ethic to encourage high innovation abilities that will be able to create new methods and ideas that can be useful for clients. This research is expected to provide distribution knowledge to auditors to be able to improve their abilities, especially in the field of auditing to increase their competence as auditors.

Keywords : Distribution Knowledge Sharing, Innovation Ability, Small Public Accounting Firm, Work Ethics

JEL Classification Code : D30, M4, O30

1. Introduction

Innovation is a measure of success that has an important role in the survival and growth of the organization. A company will have an advantage over its competitors if it has innovative ideas in following new ideas or behaviors (Loewenberger, 2013; Yi, Wang, Upadhaya, Zhao, & Yin, 2021) in order to achieve company survival to create a product, service, and process (Nylén & Holmström, 2015; Shafique, Ahmad, & Kalyar, 2019) including changes in the scope of business and technology by utilizing new methods and ideas to increase productivity and work quality (Arsawan, Wirga, Rajiani, & Suryantini, 2020). In order to achieve the desired target, companies often include innovation activities in the organization's main activities or company priorities. In this case, innovation can come from

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the company or individuals within the company (Lam, Nguyen, Le, & Tran, 2021).

Public Accounting Firms (PAF) as public service companies must also have innovations in carrying out audit work due to the need to find new concepts and methods in the auditing process to be distinguishable according to client's business developments and changes (Muiruri, 2021). Several large PAFs have demonstrated the development of innovation in serving clients, namely in the form of providing niftyforms.com for online R&D claim settlement conducted by PWC to facilitate startups that do not have the time, and patience, or money to apply for R&D Tax Incentives in Australia. On the other hand, innovations in small PAFs that usually have a limited budget will tend to be general in nature, namely in the form of service provision innovations (Yeh & Ku, 2019) and in using and developing their software (Cowling, 2016). The response to innovation at PAF can be done by providing distribution knowledge and training regarding changes in information technology such as the implementation of computer-assisted audit tools to its auditors, thus, they will provide their best work professionally (Feliciano & Quick, 2022).

However, in a company that has not developed economically or institutionally, it would automatically have more effective innovations in order to achieve a competitive advantage (Yuan, Shin, He, & Yong Kim, 2016). It is different in the context of individual innovation that can develop and is influenced by the individual himself, one of which is the openness of individuals in providing ideas through distribution knowledge sharing activities (Kmieciak, 2020; Van Burg, Berends, & Van Raaij, 2014). This Distribution knowledge sharing needs to be done among all members of the organization so that their knowledge can increase and can be used to achieve organizational goals (Curado & Vieira, 2019; Zhao, Jiang, Peng, & Hong, 2020). One form to encourage the creation of knowledge sharing is obtained through discussions, professional organization seminars, and training for both leaders and individuals in organizations that will have an impact on increasing work motivation and quality of performance (Tamsah, Yusriadi, & Farida, 2020).

In order for distribution knowledge sharing to achieve the desired innovations, it must be encouraged by a conducive working and interactive atmosphere between individuals within the organization as well as between individuals and organizational management, and between an organization and other organizations (Trivellas, Akrivouli, Tsifora, & Tsoutsa, 2015). In creating a comfortable interactive work, there must be a procedure or norm called work ethics. Work ethic is an attitude that arises from the will and self-awareness of individuals based on a system of cultural value orientation towards work (Sagay, Tewal, & Sendow, 2018) not only owned by individuals, but also by groups and communities formed by various habits, cultural influences, and the value system he believes in which of course differs depending on the atmosphere (Aflah, Suharnomo, Mas'ud, & Mursid, 2021).

A study conducted on small enterprises concluded that small enterprises must be able to increase innovation abilities in the field of knowledge and special experience in science and technology in order to improve company performance (Salisu & Bakar, 2019; Saunila, 2020). Employees at several universities in Hong Kong show that the enjoyment of helping others has a positive impact on knowledge sharing that consist of knowledge collecting and knowledge donating (Lo & Tian, 2020). For the university as an organization, the trust and collaborative culture created can increase the enthusiasm of academics to share knowledge. The results of the study by Chaney and Church (2017) concluded that workers uphold work ethics such as upholding service, social justice, dignity, personal values, relationships between fellow workers, integrity, and competence.

Furthermore, research by Wang and Hu (2020) through a survey of 236 companies in China stated that knowledge sharing has a positive relationship to innovation abilities. Similar research conducted by Tassabehji, Mishra, and Dominguez-Péry (2019) on SMEs in the UK deduced that knowledge sharing affects and even increases innovation abilities. Syahputra and Satrya (2021) research on 316 Banking Employees determined that work ethics and the values contained therein influence and enhance innovation ability. In addition, the results of research conducted by Mussner, Strobl, Veider, and Matzler (2017) based on the results of a survey of 256 employees domiciled in Tyrol, Austria stated that work ethic has a significant influence on innovation ability.

Several studies on distribution knowledge sharing emphasize the discussion on the dimensions of knowledge collecting and knowledge donating. Moreover, some studies on innovation abilities focus on efforts to improve technology and network intensity in addition to individual skills. Furthermore, research relating to work ethics mostly relates it to religion such as Islamic work ethics or Christian work ethics. In addition, most of the research on knowledge sharing, innovation abilities, and work ethic was conducted on employees of industrial companies and academic organizations. Meanwhile, this study focus on the application of distribution knowledge sharing, innovation ability, and work ethic to auditors in professional service companies, namely public accounting firms.

In addition, the dimensions used for distribution knowledge sharing are not only knowledge collecting and knowledge donating, but also include knowledge self-efficacy and top management support. Furthermore, for innovation abilities in our research, it is emphasized more

on organizational constituency-namely the involvement of individuals in contributing and motivating, organizational learning- which is a high learning ability that must be possessed by organizations for new things that can advance the organization, and creativity and empowerment- viz. individual abilities to develop their creative potential to produce innovation. However, in practice, the influence of distribution knowledge sharing on innovation ability is still considered weak by some people. Therefore, this study uncovers the role of work ethics in strengthening the relationship between distribution knowledge sharing and innovation ability.

2. Literature Review

2.1. Innovation Ability

Innovation ability is a value creation phenomenon in various areas within the organization such as offering new products, both tangible and intangible (services), being more responsive and having the will to change trends and policies, exploiting new ideas and increasing the level of competition in a business environment that is highly competitive and dynamic (Gupta & Gupta, 2019; Muhammad, Butt, & Mansori, 2015). The ability to innovate can occur because of the interaction between individuals who have various skills, experiences, and viewpoints in the form of collaboration (Hill, Brandeau, Truelove, & Lineback, 2014).

The ability to innovate should be carried out continuously and effectively in order to be able to transform ideas into implementation utilizing existing technology in order to create something new to adapt to environmental changes in building competitive advantages (Slater, Hult, & Olson, 2010). The ability of individual innovation in organizations is the ability and spirit of each individual in creating new ideas and methods that support the organization to create new ideas for solving problems that exist in the organization (Jiménez-Jiménez & Sanz-Valle, 2011). Innovation ability can be categorized into several aspects that are directly related to and affect innovative abilities, namely (1) organizational constituency, (2) organizational learning, (3) creativity and empowerment (Afshari, Nasab, & Dickson, 2020; Dobni, 2010; Hwang, Lin, & Shin, 2018). Innovation ability is an important prerequisite for efficient idea management and innovation management, as well as for disruptive innovation implementation. The innovation process can be slow and cumbersome when the company's ability to innovate is low. However, the same process can be very efficient if the company is highly innovative (Meyer, 2014).

2.2. Distribution of Knowledge Sharing

The distriution of knowledge sharing refers to how individuals within the organization share work-related experiences, skills, knowledge, and information with other co-workers through active communication and consultation. It also includes sharing their knowledge as a form of effort to help co-workers in solving problems. related to work to improve performance effectiveness, competitiveness, and maintain an organization's competitive advantage (Hwang et al., 2018; Iqbal, 2021). Likewise in the Public Accountants Firm, individuals or auditors at the firm conduct knowledge sharing in the form of sharing information about audit findings, the latest audit process methods and procedures, the latest audit technology, and ability to improve audit performance such as the ability to find misstatements committed by clients by fast and precise, perform audits precisely and accurately, increase modified audit opinions, higher audit efficiency so that audit lag becomes shorter (Duh, Knechel, & Lin, 2020; He, Kothari, Xiao, & Zuo, 2018). The distribution knowledge sharing process is divided into several factors, namely: knowledge collecting, knowledge donating, knowledge self-efficacy, and top management support (A. A. Ali, Paris, & Gunasekaran, 2019; Jabbary & Madhoshi, 2014; Razmerita, Kirchner, & Nielsen, 2016; Shaari, Rahman, & Rajab, 2014).

2.3. Work Ethics

Ethics is a mechanism utilized by individuals to think critically and independently, resulting in decisions that reflect individuals' own moral attitude. Furthermore, morality is understood as the practical implementation of ethics because it can translate complex concepts into something more tangible and applicable in society (Blumenthal-Barby, 2014; Vallaster, Kraus, Lindahl, & Nielsen, 2019). Therefore, ethics is seen as a theory of moral behavior (Chell, Spence, Perrini, & Harris, 2016). The application of ethics in organizational activities referred to as work ethics is the embodiment of values that are held personally such as attitudes, behavior, character, character, one's morals at work which cannot be separated from belief in spiritual values that come from conscience, thus, the application of work ethics will vary depending on the environment in which the individual is located. The differences occur because of the influence of aspects such as culture, religion, demography, integrity, vision and goals, attitudes, skills, knowledge, motivation, and experience which will ultimately affect the meaning given to doing work (Abbasi, Mir, & Hussain, 2012; Porter, 2010). Based on an empirical study conducted by Zhang and Chen (2020) regarding the work ethic measurement instrument developed from Mirels and Garrett's theory, four dimensions

of work ethic were deduced, namely: (a) belief in hard work; (b) free time; (c) religious and moral beliefs; (d) independence from others. In addition, Sharma (2015) utilized work ethic dimensions, namely (a) work as the main life interest; (b) moral attitude towards work; and (c) intrinsic work motivation. Therefore, work ethics is distinguished by using 4 dimensions, viz. integrity in doing work, working with empathy and sincerity, working creatively and synergistically, and working with forward-thinking and visionary.

2.4. Work Ethics Distribution of Knowledge Sharing and Innovation ability

Management of knowledge resources can be carried out effectively if employees have the desire to share knowledge, viz. collaborating with colleagues in providing and sharing information and knowledge, using their abilities and knowledge to motivate and assist colleagues in solving work problems, and improving performance effectiveness and innovation abilities in organizations (Al Kashari & Al Taheri, 2019; Liu, Lu, & Ho, 2015; Manyati, 2014; Sun, Liu, & Ding, 2020).

Organizations that are able to encourage their employees to implement knowledge sharing activities will provide a great opportunity to improve the ability of their employees to create and develop new ideas and ideas into something valuable for the organization which in turn will improve individual and organizational innovation abilities (Akhavan & Mahdi Hosseini, 2016; Kumar & Rose, 2012).

The results of previous research conducted by Podrug, Filipović, and Kovač (2017) inferred that employees at Croatian ICT Companies have implemented and received support from the leadership in implementing knowledge sharing in terms of sharing their experiences and personal knowledge, thus, they can improve the ability of employees to create new methods or ways of doing things. work and improve work processes to be more effective and efficient.

Another study conducted by Wang and Hu (2020) on managers from several business companies in China also stated that knowledge sharing had a significant effect on managers' innovation ability. Based on the description above, the following hypothesis can be formulated.

H1: Distribution knowledge sharing influences innovation abilities.

2.5. Work Ethics and Innovation Abilities

Ethics is seen as a theory of moral behavior that can be implemented practically because it can translate complex concepts into something more tangible and can be applied in society (Chell et al., 2016; Vallaster et al., 2019). The application of ethics to organizational activities or work ethics cannot be separated from belief in spiritual values that come from conscience so that the application of work ethics will vary due to the influence of aspects such as culture, religion, demographics, integrity, vision and goals, attitudes, skills, knowledge, motivation, and experience which will ultimately affect the meaning given to doing work (Abbasi et al., 2012; Groessl, 2015; Porter, 2010; Vallaster et al., 2019).

The application of ethics is not only important and necessary in carrying out routine activities in the organization but at the level of making changes and creating innovations. In the professional context such as in the auditing field, when finding a new idea in conducting the audit process, if the auditor does it with ethical principles, viz. using an audit code of ethics, it will increase creativity and motivation in creating brilliant ideas that will improve the ability to innovate in the working methods of auditors within the organization, thus, it will ultimately improve organizational performance (McAuliffe, 2005; Schiavi, Momo, Maçada, & Behr, 2020).

Research conducted by Qasim, Irshad, Majeed, and Rizvi (2021) concludes that Islamic work ethic affects innovation ability, namely the integration of work ethic values into organizational culture and values that support organizations to improve innovation capabilities. The same opinion was expressed by Abbasi et al. (2012) based on a survey of employees in several organizations in Pakistan, namely that work ethic has a positive and significant influence on innovation ability. Based on the description above, the following hypothesis can be formulated.

H2: Work ethics influence innovation abilities.

2.6. Work Ethics, Distribution Knowledge Sharing, and Innovation Abilities

Work ethic can be described as a set of moral principles used in carrying out work that reflects the individual's ability to be responsible for his work; have a level of respect, provide mutual motivation, have the ability to communicate and interact with fellow individuals in the organization (Awan & Akram, 2012; Casado da Rocha & Calzada, 2015). This attitude can be realized if individuals in the organization, both employees and leaders, have a high work ethic, which has characteristics including honesty, integrity, humility, professionalism, and discipline (Hankins, 2019). Research conducted by Murtaza, Abbas, Raja, Roques, Khalid, and Mushtaq (2016) states that there is a positive influence between work ethics on Knowledge Sharing. A high level of work ethic will result in a high commitment between individuals or between individuals and organizations to share knowledge with the aim of creating

creativity and knowledge, enthusiasm for sharing knowledge and information, communicating and being interactive with colleagues, and motivation to maximize organizational capacity in order realizing the latest work methods (Mahfoudh, Din, & Jusoh, 2016; Mursaleen, Saqib, Roberts, & Asif, 2015).

Individuals who have a high work ethic or have a strong tendency and awareness of work ethics have a high commitment to their organization and will encourage the emergence of the ability to produce innovations that are useful for organizational development. Hence, work ethics affect the ability to innovate (Javed, Bashir, Rawwas, & Arjoon, 2017; Jordan, 2014).

Based on the above statements, this study assumes that the power of individual and organizational knowledge sharing can be influenced by a high work ethic and the innovation ability of individuals and organizations will be very high if it is supported by a high work ethic as well. Therefore, it can be predicted that there will be a strong relationship between knowledge sharing and innovation ability if it is supported by a high work ethic.

H3: Work ethics strengthen the influence of distribution knowledge sharing on innovation ability.

To sum up, all the hypotheses can be delineated in Figure 1.

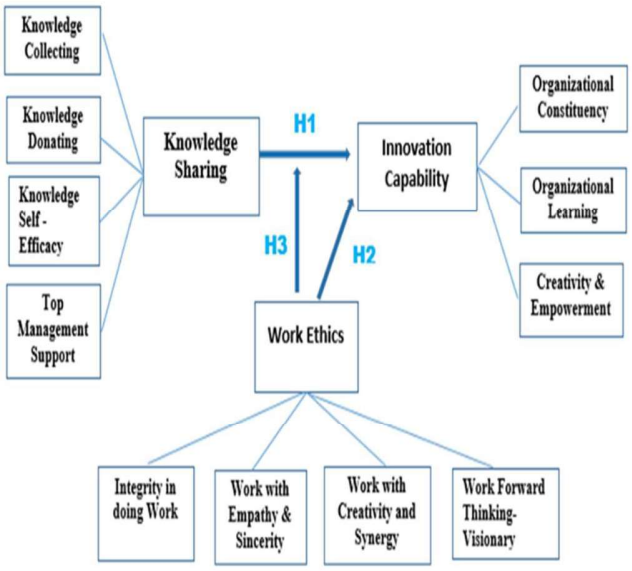

Figure 1: Research Model

3. Research Methodology

This study uses a verification method by distributing questionnaires as a data collection tool. Questionnaires were distributed to auditor respondents who work in 28 Public Accounting Firms operating in Indonesia. In this study, the indicators used in the innovation ability variable are a combination of research from several research (Afshari et al., 2020; Dobni, 2010; Hwang et al., 2018) which emphasizes the participation of organizations and individual organizations in all activities, providing input and criticism of ideas, updating the development of science and information technology through training, and increasing self-potential to make new and creative innovations. The complete variables operation can be seen in table 1.

The indicators used in the distribution knowledge sharing variable are based on the previous studies conducted by Razmerita et al. (2016) and Rahman, Islam, and Abdullah (2017) regarding individual participation to share information and knowledge with other individuals to achieve organizational goals. Furthermore, Shaari et al. (2014) and Jabbary and Madhoshi (2014) on sharing skills and knowledge in collaborative problem-solving. In addition, A. A. Ali et al. (2019) regarding the participation of organizational leaders in supporting the creation of a collaboration between individuals in conducting knowledge sharing.

The work ethics variable utilizes several indicators which are a combination of Porter (2010) research which focuses on being honest, responsible, and full of integrity in doing work; Zhang and Chen (2020) emphasize the use of the mind, being able to use the eyes of the heart or empathy and skilled in understanding the conditions and thoughts of others both emotionally and intellectually in working; Sharma (2015) emphasizes the ability to balance intellectual intelligence with emotional and spiritual intelligence, viz. being able to optimize emotional intelligence in work and dare to think creatively; Porter (2010) regarding the need to have spirit and vision in working to see developments and changes that occur carefully and have a fast and positive response in anticipating the symptoms of changes that occur.

The respondents of this study are auditors who work at 28 Public Accounting Firms in Indonesia. Based on data from 283 completed questionnaires, they were analyzed using Smart PLS software version 3.0. Hypothesis testing was carried out using Partial Least Square Structural Equation Modeling (PLS-SEM).

Table 1: Variables Operation

Variables	Dimensions	Indicators
Innovation Ability	1. Organizational Constituents	1. Every individual in the organization contributes
		2. Individuals understand what must be done to produce innovation
		3. Every individual has the opportunity to express his opinion
		4. Every individual has an obligation to build the future of the Organization
	2. Organizational Learning	5. Each individual is actively involved in learning
		6. Leaders carry out the process of training and mentoring individuals
		7. Organizations have the ability to learn from previous experiences
	3. Creativity and Empowerment	8. Every individual has the ability to innovate
		9. Organizations support individuals to develop their abilities
		10. Organizations provide opportunities for each individual to be able to develop creativity
Distribution Knowledge Sharing	1. Knowledge Collecting	1. Share knowledge when coworkers ask
		2. Colleagues provide valuable knowledge
	2. Knowledge Donating	3. Receive knowledge from coworkers without asking
		4. Receive information from coworkers without asking
	3. Knowledge self-efficacy	5. The skills I have can help motivate others
		6. The knowledge I have can help others
	4. Top management support	7. Leaders support the existence of knowledge sharing in the Organization
		8. Leaders support knowledge sharing among co-workers
Work Ethics	1. Integrity in doing works	1. Work honestly
		2. Work with high integrity
	2. Work with empathy and sincerity	3. Work properly and responsibly
		4. Making work a value of worship
	3. Work with creativity and synergy	5. Optimizing emotional intelligence at work
		6. Dare to think creatively
	4. Work with forward thinking -visionary	7. Work for the future
		8. Have a spirit of change

4. Results and Discussion

4.1. Respondent's Profile

This study used 283 respondents whose descriptions are shown in Table 2. Based on table 2, it can be inferred that the largest distribution is male (68.90%), aged under 40 (78.09%), and the majority of respondents have an educational background as the professional accountants (45.58 %). In addition, the majority of respondents are in positions as senior auditors (50.19%), have a working period of more than 10 years (47%), and have practical experience as auditors between 6-10 years (49.47%).

Table 2: Respondent's Profile

Description	Frequency	%	Description	Frequency	%
Gender			**Work experience**		
Male	195	68,90	0-2	27	9,54
Female	88	31,10	3-5	85	30,04
Age			6-10	38	13,42
20 – 30	58	20,49	> 10	133	47
31 – 40	163	57,60			
> 40	62	21,91			
Education			**Work experience as auditor**		
Bachelor	22	7,77	0-2	21	7,42
Magister	77	27,22	3-5	54	19,08
Doctoral	55	19,43	6-10	140	49,47
Accountant	129	45,58	> 10	68	24,03

Level of Position		
Junior	85	30,01
Senior	142	50,19
Partner	56	19,80

4.2. Model Fit Test

From the results of data processing with SmartPLS which is shown in table 3, the loading factor value obtained exceeds the specified limit of 0.7. Therefore, it can be stated that the indicator variable has a high level of validity and meets convergent validity (Hair Jr, Sarstedt, Hopkins, & Kuppelwieser, 2014).The multicollinearity test was carried out using the Variance Inflation Factor (VIF). The multicollinearity test presented in Table 3 illustrates that this structural model is not tentatively affected by the collinearity problem because the VIF for construction is below the maximum threshold of 10 (O'brien, 2007).

A measurement model has good discriminant validity if the correlation between the construct and its indicators is higher than the correlation with indicators from other block constructs. After processing the data using SmartPLS 3.0 the output of the cross-loading can be shown in Table 3. The results show that the correlation value of the construct with its indicators is greater than the correlation value with other constructs. Thus, all constructs or latent variables already have adequate discriminant validity.

Based on the r-square value in Table 3 above, it can be seen that the R-Square value for the auditor's innovation ability variable is 0.607. The value obtained explains that the percentage of Auditor' innovation ability can be explained by distribution knowledge sharing and work ethic of 60.7%, and the remaining 39.3% is influenced by other variables. Furthermore, the goodness of fit is assessed from the square root of the communality value multiplied by the Q-Square value. The recommended communality value = 0.50 (Fornell & Larcker, 1981).

Based on the results of the above calculations, the GoF value of 0.551 is greater than 0.36. This calculation shows that the research model can be stated to have adequate goodness of fit.

$$GoF = \sqrt{0{,}5x0{,}607} = 0{,}551$$

Table 3: Model Fit Test

Variables	Indicators	Outer Loading	VIF	discriminant validity		
				IA	DKS	WE
Auditor' innovation ability (IA)	IA1	**0.771**	**1.909**	**0.771**	0.729	0.397
	IA 2	**0.807**	**1.777**	**0.252**	0.197	0.234
	IA3	**0.746**	**1.844**	**0.438**	0.387	0.276
	IA4	**0.845**	**1.518**	**0.562**	0.393	0.348
	IA5	**0.756**	**2.074**	**0.519**	0.240	0.524
	IA6	**0.750**	**2.324**	**0.539**	0.435	0.437
	IA7	**0.789**	**2.499**	**0.552**	0.362	0.363
	IA8	**0.740**	**1.754**	**0.691**	0.444	0.385
	IA9	**0.800**	**1.950**	**0.660**	0.497	0.429
	IA10	**0.761**	**1.951**	**0.807**	0.451	0.528
Distribution Knowledge Sharing (DKS)	DKS1	**0.840**	**2.250**	0.596	**0.852**	0.163
	DKS2	**0.780**	**2.218**	0.694	**0.780**	0.390
	DKS3	**0.815**	**1.492**	0.504	**0.533**	0.337
	DKS4	**0.764**	**1.164**	0.407	**0.211**	0.205
	DKS5	**0.805**	**1.164**	0.394	**0.358**	0.312
	DKS6	**0.810**	**2.691**	0.453	**0.815**	0.149
	DKS7	**0.776**	**2.691**	0.498	**0.764**	0.419
	DKS8	**0.780**	**2.524**	0.566	**0.840**	0.117
Work Ethics (WE)	WE1	**0.734**	**1.655**	0.431	0.245	**0.889**
	WE2	**0.889**	**2.839**	0.446	0.171	**0.886**
	WE3	**0.886**	**2.328**	0.470	0.113	**0.647**
	WE4	**0.751**	**2.088**	0.445	0.239	**0.851**
	WE5	**0.728**	**1.733**	0.261	0.083	**0.581**
	WE6	**0.770**	**1.733**	0.179	0.014	**0.356**
	WE7	**0.830**	**1.803**	0.316	0.345	**0.541**
	WE8	**0.820**	**1.293**	0.504	0.392	**0.734**
R-Square: 0,607						

4.3. Reliability and Validity Test

From the results of data processing with SmartPLS which is shown in table 3, the loading factor value obtained exceeds the specified limit of 0.7. Therefore, it can be stated that the indicator variable has a high level of validity and meets convergent validity (Hair Jr et al., 2014).The multicollinearity test was carried out using the Variance Inflation Factor (VIF). The multicollinearity test presented in Table 3 illustrates that this structural model is not tentatively affected by the collinearity problem because the VIF for construction is below the maximum threshold of 10 (O'brien, 2007).

A measurement model has good discriminant validity if the correlation between the construct and its indicators is higher than the correlation with indicators from other block constructs. After processing the data using SmartPLS 3.0 the output of the cross-loading can be shown in Table 3. The results show that the correlation value of the construct with its indicators is greater than the correlation value with other constructs. Thus, all constructs or latent variables already have adequate discriminant validity.

In addition to measuring the outer model, it can also be measured by assessing convergent validity and discriminant validity which can also be done by looking at the reliability of the construct or latent variable as measured by the composite reliability value (Table 4). The construct is declared reliable if the composite reliability has a value of 0.6-0.7 (Sarstedt, Ringle, & Hair, 2017), then the construct is declared reliable. While the validity value can be seen from the Cronbach's Alpha value > 0.07 (Hair Jr et al., 2014).

The results of the SmartPLS output in Table 4 show that the value of Cronbach's alpha and composite reliability for all constructs is above the value of 0.70. With the resulting value, all constructs have good reliability in accordance with the required minimum value.

Table 4: Cronbach's Alpha and Composite Reliability Value

Variables	AVE	CA	CR
Auditor' innovation ability (IA)	**0.599**	**0.831**	**0.881**
Distribution Knowledge Sharing (DKS)	**0.658**	**0.870**	**0.906**
Works Ethics (WE)	**0.710**	**0.862**	**0.907**

4.4. Hyphotesis Test Results

After the outer test has met the requirements, the next step is to be carried out based on the results of the inner model or structural model test which includes the r-square output, parameter coefficients, and t-statistics. To see whether a hypothesis can be accepted or rejected, among others, by observing the significance value between constructs, t-statistics, and p-values. Hypothesis testing is

done with the help of software SmartPLS (Partial Least Square) 3.2.9. These values can be seen from the bootstrapping results. The rule of thumb used in this study is t-statistic > 1.96 with a significance level of the p-value of 0.05 (5%). The value of testing the hypothesis of this study is illustrated in Table 5.

Table 5: Results of Path Analysis

Relationship between constructs	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values
DKS → IA	0.583	0.571	0.0901	6.482	0.000*
WE → IA	0,367	0,364	0.083	4.398	0.000*
KS *WE → IA	0.144	0,136	0.085	1.708	0.060***

Note: Significant level: (*) → 1%, (**) → 5%, (***) → 10%

Based on table 5 above with a significant level of 1%, it can be seen that p values are 0.000 < 0.01. Because the value of p values is smaller than the significant level, then at the error rate of 1% it was decided to reject Ho. So based on the test, it can be concluded that distribution knowledge sharing and work ethic have a significant effect on the auditor's innovation ability. The results of this study provide empirical evidence that distribution knowledge sharing and work ethic can improve auditors' innovation ability. In addition, the test of work ethic moderation showed that the p values were 0.060 < 0.10. Based on the test, it can be concluded that distribution knowledge sharing moderated by work ethic has a significant effect on the auditor's innovation ability. The results of this study provide empirical evidence that distribution knowledge sharing moderated by work ethic is able to increase the auditors' innovation ability.

5. Discussion of Result

5.1. Distribution Knowledge Sharing Influences Innovation Abilities

The test results show that distribution knowledge sharing has a significant effect on innovation ability. It can be interpreted that the distribution knowledge sharing carried out within the Public Accounting Firm has been carried out very well. The better the application of distribution knowledge sharing, the higher the auditor's ability to innovate. This research is in line with research conducted by Nham, Nguyen, Tran, and Nguyen (2020) on employees of Vietnam's telecommunication companies which states that distribution knowledge sharing has a positive effect on the innovation ability of employees in organizations. Likewise the research of Yeşil and Doğan (2019) on workers in Turkey, stated that distribution knowledge sharing has a positive influence on innovation ability. This significant influence occurs because of the initiation of distribution knowledge donating activities for auditors at PAF, which can receive a lot of distribution knowledge and information from fellow co-workers who want to share knowledge and information without having to be asked. In addition, PAF leaders also always facilitate and support their auditors to share knowledge and information because they understand very well that sharing knowledge and information will support the success of PAF.

Distribution knowledge sharing that is executed through social interaction with other people will be able to improve the intellectual quality possessed so that it can support the ability to innovate. Akhavan and Mahdi Hosseini (2016) deduced that the willingness of members to collect and contribute knowledge can affect the innovation ability of the team. Furthermore, the several research (Hussein, Singh, Farouk, & Sohal, 2016; Sheng & Hartmann, 2019) concluded that the dimensions of knowledge sharing that have a positive influence on innovation ability are the dimensions of knowledge collecting, while in this study knowledge donating and top management support. Nevertheless, there are studies that contrast such as Curado and Vieira (2019) which concluded that knowledge sharing does not have a direct effect on innovation, but this effect will occur if it is mediated by absorptive capacity.

5.2. Work Ethics Influence on Auditor's Innovation Ability

The test results show that the work ethic has a significant effect on innovation ability. Based on the results of this study, it can be proved that the auditors at PAF work by instilling the value that works as a form of worship, meaning that whatever is assigned will be done sincerely so that it can produce work that is optimal in accordance with the objectives of the PAF. Furthermore, working optimally will increase the enthusiasm of the auditor to make changes that lead to a better future for auditors as professionals and PAF as a professional service organization to always keep abreast of developments in auditing techniques and procedures. Optimization in executing their works, allows auditors to improve their ability to carry out the audit process in innovative ways and methods, namely following the development of their clients' business processes and information technology in auditing. A work atmosphere filled with the spirit of innovation will encourage PAF to care more about their auditors by providing support and opportunities so that their auditors can develop their creativity to improve their innovation abilities.

Previous research that supports this was conducted by Muenjohn and McMurray (2017) on SMEs in Thailand and Vietnam which stated that there was a significant influence between work ethics on innovation ability. In addition,

Mursaleen et al. (2015) concludes that the opportunities and challenges of applying ethics in carrying out activities affect the emergence of the ability to innovate. Furthermore, research by N. A. M. D. N. Ali and Tahir (2018) in College, Islamabad states that the application of an ethical component to new users in carrying out activities can increase distribution knowledge to support the ability to create innovation. Research on hotel workers in Pakistan by Javed et al. (2017) states that Islamic work ethics has a significant relationship with innovative work behavior.

5.3. Work Ethics Strengthens the Effect of Distribution Knowledge Sharing on Innovation Ability

The results of this study conclude that the work ethics of auditors at PAF strengthens the influence of distribution knowledge sharing on innovation ability. The results of this study are supported by data which deduced that auditors have done very good knowledge sharing, viz. they are willing to share ideas, knowledge, and experiences with their colleagues. The auditor continues to update himself by sharing knowledge about auditing science to support his ability to conduct the audit process. If the auditor knows state-of-the-art knowledge, it allows the auditor to be able to do things that previously could not be done to increase his innovation ability. The results also indicate that auditors work with a very adequate work ethic, namely doing work with full responsibility, doing work with high integrity, and having high empathy for co-workers. This work ethic strongly supports auditors to collaborate with colleagues by sharing their knowledge so that it will motivate them to produce innovations in doing their work.

Similar research was conducted by Kumar and Rose (2012) on employees in the Malaysian Public Sector who stated that work ethics strengthens the influence of knowledge sharing on innovation ability. In addition, research on employees at a distribution company in the Guilan Province of Iran concluded that the ability of knowledge sharing with the mediating role of work ethic has an impact on innovation ability (Selakjani & Kelidbari, 2016).

6. Conclusions

This research contributes to the belief that the innovation ability of auditors at PAF will continue to increase if all auditors always work sincerely, are full of high integrity, willing to make changes, thus, creating a conducive working atmosphere that allows the creation of knowledge and information transfer between them. The results of this study indicate that knowledge sharing has a significant effect on innovation ability, meaning that distribution knowledge sharing carried out at the Public Accounting Firm has been carried out very well. The better the application of distribution knowledge sharing is able to improve the innovation abilities of auditors carried out at the Public Accounting Firms so that the distribution knowledge and organizational abilities in the field of auditing will increase and then be able to apply it properly to maximize the services provided and can satisfy clients.

Furthermore, work ethics has a significant effect on innovation ability, meaning that auditors who work at Public Accounting Firms have done a very good job, namely working with integrity, honesty, discipline, sincerity, working with a visionary spirit to improve the integrity of auditors and PAF. This has supported the auditor in improving his innovation abilities. In addition, the work ethic significantly strengthens the influence of knowledge sharing on innovation abilities. Auditors who work at PAF do their work with high integrity, are full of empathy and sincerity, have the thoughts and vision to continue to make positive changes, and work by always optimizing emotional intelligence and creative thinking. This work atmosphere will motivate conducive collaboration between auditors, thus, it can trigger a desire to share knowledge and information between them so that they can support and motivate each other in developing creativity towards the creation of innovations in doing their work to improve the innovation ability of auditors and Public Accounting Firms.

7. Limitations and Future Research Directions

The research that has been carried out only involves auditors at several PAFs in Indonesia, thus, the results of this study do not absolutely describe the condition of auditors and PAFs as a whole. It is better if research on innovation abilities can be viewed from other aspects such as information technology aspects which are likely to have an important role in improving the innovation abilities of auditors and public accounting firms.

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