

Determinant factors of cognitive moral development in audit activities: Ethical decision perspective (Empirical study on public accounting firms)

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Abstract- This study was aimed to investigate the influence of each variable (Machiavellian, Cognitive Moral Development and the Need for Achievement) either directly or indirectly on Premature Sign Off (PSO). For this purpose, a survey method was applied to gather information. The unit of analysis was junior auditors, senior auditors, supervisors and managers in the Public Accounting Firms (PAF) located in the city of Jakarta affiliated with leading foreign Public Accounting Firms (in the category of The Big Four). Relationship between the variables was tested by applying Structural Equation Model (SEM) through AMOS software to prove validity of each proposed hypothesis before. Through hypothesis testing procedures, the research findings showed that Need for Achievement and Cognitive Moral Development negatively and significantly influenced Premature Sign Off. Then, Machiavellian positively and significantly influenced Premature Sign Off. But, Machiavellian negatively and significantly influenced Cognitive Moral Development. In the other side, Need for Achievement positively and significantly influenced Cognitive Moral Development. The conclusion of this research also indicated that the direct influence of Machiavellian on Premature Sign Off was weaker than its indirect influence through Cognitive Moral Development. Conversely, without being mediated by Cognitive Moral Development, Need for Achievement performed the stronger direct influence than its indirect influence.

Keywords- Ethical Decision; Machiavellian; Cognitive Moral Development; Need for Achievement; Premature Sign Off

1. INTRODUCTION

Information asymmetry between management and shareholders stimulates the demand of auditors as an independent party to measure the accuracy of financial information resulted by management to reduce the risks of losses due to the financial statement errors faced by shareholders (Orley and Pierce, 1996). An auditor must perform a series of audit process to achieve it.

Audit process conducted by the auditor is part of assurance service (Robertson and Lowrens, 2002; Anon et al., 2003; Kicchane, 2003). Robertson and Lowrens (2002) defined assurance services as "independent professional services that improve the quality of information or its content for the decision makers". This definition includes some important concepts. One of them is the concept of quality improvement by increasing trust in information reliability and relevance. Therefore, auditors should be able to improve the quality of information for decision makers through their services.

Based on theory, when entire audit procedures are able to be carried out by an auditor as well as possible, it will increase the quality of information resulted. But, the real

and present phenomenon has often suggested the opposite. The emerging of cases in large number even have indicated audit quality reduction deliberately by auditors which caused error in judgment. Some previous studies indicated that adequate quality of audit results were not always achieved. Even, indicated that the behavior of reduced audit quality/RAQ tended to increase (Alderman and Detrick, 1982; Malone and Robert., 1996; Margheim and Pany, 1986; Raghunathan ., 1991; Rockers, Wheeler, and Wong-On-Wing, 1997; Soobayen and Chongaboyan, 2005; Weningtyas, 2006).

One of reduced audit quality is premature sign-off procedures (PSO) (Donnelly et al., 2003; Malone and Robert., 1996; Weningtyas, 2006). PSO is the termination of the audit procedures required without doing complete job and ignoring the other audit procedures.

The focus of this study was PSO which was influenced by the personal characteristics of the auditors. Previously, there were few studies which examined personal characteristics factors as the cause of PSO. While internal factors of individuals could be the cause of PSO. As Donnelly et al (2003) stated, the difference of auditor's personal characteristics was one factor that could

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web the internal parts of female sexual anatomy or what s typically referred to as female include vagina the vagina is a tube that connects your vulva with your cervix and uterus it s what babies and menstrual blood leave the body through it s also

where some people put penises fingers sex toys menstrual cups and or tampons

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