

The Ethics of Professional Skepticism: A Study in Indonesia Supreme Audit Institution

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Abstract

This research elaborated the influence of ethics to government's external auditor professional skepticism. Ethics has been argued as one important variable affecting auditor professional skepticism. Components of ethics being tested in this research are moral reasoning and perceived importance of moral intent. Theory of cognitive dissonance was utilized to operationalize the hypothesis analysis of this research. The respondents of this research are auditors of Indonesian Supreme Audit Institution (SAI). Questionnaires were spread of in the SAI training institution and being analyzed with regression analysis by SPSS. The result of this study found a positive relationship between moral reasoning and auditor professional skepticism. However, it failed to proof the relationship between moral intent and auditor professional skepticism. This result gives a practical and theoretical contribution to the development of auditor skepticism in public sector.

Keywords: Moral Reasoning, Perceived Importance of Moral Intent, Auditor Professional Skepticism, Theory of Cognitive Dissonance.\

Introduction

Auditor professional skepticism is a crucial concept in every independent audit engagement (Nelson, 2009). Lack of professional skepticism may cause an audit failure (Beasley et al. 2001 and Nolder, 2012). Security Exchange Commission (SEC) stated that 60% of audit failures came from the lack of audit profesional skepticism. In Indonesia, the Indonesian Supreme Audit Institution (SAI) mentions the importance of auditor skepticism in its audit standard 2007.

Skepticism is closely related to fraud detection and it has been a core concept in audit (Hurt, 2010). A lot of big scandals commercial sectors audit were caused by the lack of auditor skepticism and low auditor moral hazard. Less skeptical auditor will be les able to detect material misstatement and fraud (Bernardi, 1994). However, auditors face multicultural working environment which requires a good ability to handle ethical dilemmas (Friedman, 2005; Sharp, 2006; Ho, 2007).

Auditors have taken a part on many big financial scandals both in private sectors and in public sectors. Many financial cases in private sectors may cause bankruptcy. The example works on the cases of On-Tel, HIH in Australia, Waste Management dan Xerox in America, Permalat in Italia, Harris Scarfe, and many more (Cohen & Bennie, 2006). In Indonesia, the annual potential loss of the Government is around 100 trillion rupiah. It is caused by system inefficiency and fraud. This data was published by SAI.

In those cases, auditor morality and auditor skepticism must be questioned. One of the major causes of financial scandals is an unethical behavior of auditors (McPhail and Walters, 2009). From the side of skepticism, the failure to gather enough evidences may cause the failure to make a right audit judgement. (Beasley et al. 2001). Audit profession is always linked with ethics and professional skepticism. However, there is still little research conducted to analyse the relationship between ethics and skepticism in public sector audit.

It is important to conduct research about ethics and auditor professional skepticism in public sector as difference culture may cause difference phenomenon (Cohen, 2006). Government auditors are paid with the public fund, so they face a big responsibility to public (Metzger, 2002). Moral pressure of government auditors relatively bigger than private sector auditors (Metzger, 2002). Government auditors must have hold their professionalism to meet public expectation. Nevertheless, friendship and hierarchy often prevents auditors from being professional.

This research is aimed to find the relationship between two components of ethics and government auditors' professional skepticism. The two components being tested are moral reasoning and moral intensity. Moral reasoning was one of the traits to professional skepticism (Nelson, 2009), while Jones (1991) argued that moral reasoning is not enough to explain why people behave ethically. Jones (1991) found that moral intensity is influencing ethical decision-making. Moral intensity covers six characters of moral issue during audit engagement.

This research gives theoretical and practical contributions on auditor professional research, especially in government sector. If this research success to proof the relationship between moral reasoning and professional skepticism, it inspires the SAI to put attention to their auditors' moral reasoning during periodical training or during recruitment. The importance of moral intensity may inspire the SAI to train its auditor on how to face such types and characteristics of issues.

Literature Review

Theory of Cognitive Dissonance

This research use theory of cognitive dissonance to explain the logical reason of its hypothesis. It explains that every person has cognitions which can be a belief, behavior, feeling, and perception about him/her self and the surrounding environment. Elements of cognitions can interact each other or it can interact with environment. When there is an inconsistency during the interaction, it causes dissonance. Dissonance makes psychological discomfort, so people tend to reduce the dissonance in many ways (Killian, 1957 and Pepitone, 1959).

There are three common ways to reduce dissonance. First of all, people reduce dissonance by changing their cognition. Second, people may face dissonance by adding a cognition and leave the other cognitions. Majority of people face dissonance by changing their interest and then choose the more important cognition. However, reducing dissonance is neither simple nor easy.

Professional Skepticism

Professional skepticism is a willingness to postpone judgement until getting sufficient audit evidences (Hurt, 2010). There are six components of it, which are questioning mind, suspicion of the judgement, search for knowledge, interpersonal understanding, self respect, and autonomy (Hurt, 2010). Questioning mind and suspicion of the judgement are widely used in research (Bunge 1991; Kurtz 1992; Fogelin 1994; Nelson 2009). Auditor reduces dissonance by gathering as much as possible related evidence in order to satisfy their cognition.

Skepticism itself can be viewed from neutral or bias poin of view. From neutral view, auditor may not being skeptic to client. Auditor should be critical, but still positive thinking. On the bias side, auditor must be skeptic and believe on the possibility of any material misstatements done by clients (Nelson, 2009; Brown-Libur, 2013). The more skeptical, the more willingness to gather related evidence (Peccer, 1996; Turner 2001; Nelson, 2009). Highly skeptical auditor convince their assertion and minimize the failure of detecting error (McMillan & White, 1993).

Skepticism can be a trait or a state. As a trait, it is an individual variable that relatively stable (Nelson, 2009; Robinson, 2011), but a state, it is a behaviour influenced by the situation (Cohen and Bennie, 2006; Nelson, 2009; Hurtt, 2010; Robinson, 2011; Brown Liburd et al, 2013). Personality, moral reasoning, problem solving ability, and self confidence are the example of traits (Nelson, 2009). Profesional skepticism is an individual variable that contains traits inside (Beeler and Hunton 2002); Grambling 1999; Houston, 1999; Hackenberk, 1992; Nelson, 2009; Robinson, 2011). On the state side, professional skepticism can be difference from one to another situation (Robinson, 2011).

Ethics

Ethics comes from greece language *ethos* which means culture, character, and behavior (Northouse, 2004). Ethics is a philosophical study of morality (Mappes, 1988; Page, 2005; Ho, 2007). Kohlberg (1969) stated that ethics is a moral concept to judge right and wrong. While moral reasoning is the abilty to judge right and wrong when facing ethical dilemmas (Kolhberg, 1958; Rest, 1983). Ethical dilemmas contain situation that requires several alternative of actions and none alternative is either wrong or correct (Thorne, 2000).

Accountant often faces ethical dilemmas in their working environment. The ethical dilemmas asks accountant to take some action or decision. Moral reasoning give a guidelines on how to behave ethically in accordance with professional codes of ethics such as; *due care*, independency, objectivity, skepticism, and integrity (Thorne, 1998; Jones and Ponemon, 1993).

Moral Intensity

Moral intensity is being constructed in by Jones (1991). It argues that individual variable will not be sufficient enough to explain the process on which people face ethical dilemmas (John, 1991). Jones modify previous research by introducing six characteristic of issues as a variable that may influence ethical decision making (Ferrel and Gresham, 1985; ; Rest, 1986).

Those six characteristic is called moral intensity. They are the nature of effects, social consensus, probability of effects to be occured, temporal immediacy, concentration of

effects, and proximity. Temporal immediacy reflects how fast the effect will come. Concentration of effects reflect the numbers of people will be suffering from effects. Proximity means the closeness of the decision maker to effect.

Hypothesis Development

Based on cognitive dissonance theory, when auditor found a misstatement, he/she will face a dilemma whether to disclose or not, how detail the disclosure, and what is the right audit judgement. Auditor may face the dissonance with keeping in a silent, not disclosing the finding. The second choice is to keep attention to the issue by gathering additional evidence or procedures. Those actions done with a purpose of being able to take the best judgement. Taking the best judgement from valid and complete evidence will reduce the auditor dissonance.

As Arnold dan Ponemon (1991) linked moral reasoning to due care, moral reasoning is closely linked to the ability and willingness to detect finding in misstatement (Bernardi, 1994). Auditor with higher score of moral reasoning will act in accordance to the professional standard (Arnold dan Ponemon, 1991). As the moral reasoning score is higher, the less possibility to disobey audit codes of ethics (Bernardi, 1996). In this case, skepticism is a crucial component of audit codes of ethics. Thus, higher moral reasoning auditor will be more skeptical. Previous research done by Rahman (2012) and Sitanala (2010) found evidence that moral reasoning is positively related to auditor professional skepticism.

Auditor with higher moral reasoning score has a better ability to make a better judgement in audit dilemma (Page, 2005). They act carefully and tend to ensure that the evidence gotten is sufficient. Then, this careful act is identically recognized as being skeptical. From above explanation, the first hypothesis in this research is:

H1 : Auditor with higher level of moral reasoning will be more skeptical than auditor with lower level of moral reasoning.

Jones (1991) argued that individual variable will not be sufficient enough to explain the process on which people face ethical dilemmas (John, 1991). Thus, high moral reasoning will not guarantee better ethical decisions when facing dilemma. Moral intensity is more influencing in ethical decision making process (Haines, *et al.*, 2008; Kelley and Elm, 2003). From cognitive dissonance theory point of view, auditor who realize the importance of moral intensity understands the consequence of audit issue. He/she also realized the consequences of audit action taken. Because of this awareness, he/she will be more careful to judge. This carefulness will force him/her to be more skeptical. The auditor will be more willing to add evidence searching and procedures if it is needed. Thus, the second hypothesis is:

H2 : Auditor with higher level of perceived moral intensity will be more skeptical than those with lower level of perceived moral intensity.

Research Method

Data Gathering Technique

This research use survey method. Questionnaires were spread of in SAI Training Institution Yogyakarta. The respondent criteria of this research is auditor who is currently active in audit engagement. The repondents are auditor from various provinces. From 96 questionnaires, 71 numbers were back, but only 65 were pass the validity and reliability test. The response rate is 67,7%.

Operational Variable Definition and Its Instrument

Moral reasoning is the ability to judge right or wrong when facing ethical dilemmas (Kohlberg, 1969; Rest, 1969; Rest, 1999). It is measured with accounting context defining issues test (ADIT). It was developed by Thorne (2000). ADIT score calculation has the same mechanism with the traditional DIT. P-score is only calculated from respons in stages ke 5a, 5b, and 6.

Professional skepticism is a willingness to postpone judgement until getting sufficient audit evidences (Hurt, 2010). The indicators used in this research is suspicion of the judgement and questioning mind. It is being measured with Hurt (2010) instrument to measure professional skepticism and measured with likert scale .

Moral intensity is dimensions contained in the ethical issues that consist of the nature of effects, social consensus, probability of effects to be occurred, temporal immediacy, concentration of effects, and proximity (Jones, 1991). The respondents were asked to what extent the understanding on those dimensions will influence their decision making. Instrument was measured with likert scale.

Common Method Bias

There are several ways to reduce bias. First, predictor variable is psychologically separated with the criteria variable. Scenario use third party's name. It can minimize self serving bias. Second, researcher guarantee the confidentiality of all information given by respondents. Third, researched is not directly interacted with the respondent. Fourth, the arrangement of questions follow the most convenience sugestion. The most important part was put at first. The hardest part was in middle. The easiest part is at last (Jogiyanto, 2011).

Data Analysis

Validity test is utilized by factor analysis in order to measure the unobservable construct of professional skepticism (Gudono, 2012). Reliability test is performed to measure the accuracy of measurement procedures (Cooper and Schindler, 2011). Hypothesis testing was performed by simple regression.

$$SP = \alpha + \beta_1 MR + \beta_2 MI + e$$

SP = professional skepticism
 A= *intercept*
 β_1, β_2 = regression coefficient
 MR= moral reasoning
 MI= Moral Intensity
 e=*error*

Result and Discussion

Demography of the Respondents

From the education level, there are 77% undergraduates, 20% master graduates, and 3% diploma 3. From gender side, 37% woman and 63% man. Majority of ages is on the range of 30-39 years old, which is 55%. The range 20-29 years old are 23% and the rest is between 40-49 years old.

From the analysis of descriptive statistic, the means of Professional Skepticism is 22.94 with deviation standard 3.53, the means of moral reasoning is 38.76 with deviation standard 12.02, and moral intensity score's mean is 3.86 with deviation standard 0.92.

The respondent's profile was gathered based on the information of gender, education level, age, and period years of working in the SAI. Majority respondents are holding bachelor degree and having 6-10 years of working. Based on the gender, 37% are female and 63% are male. Their age is ranged from 20-29 years old (37%), 30-39 years old (55%), and 40-49 years old (8%).

Tabel 1
Descriptive Statistics

Var.	Samples	Range	Min	Maks	Std.Dev	Means
Skept.	65	16	14	30	22,94	3,53
MR	65	65	10	75	38,76	12,02
MI	65	4	1	5	3,86	0,92

Validity and Reliability Test

Based on the result of factor analysis, KMO test showed 0.817 or 81,7% which means good sample adequacy (Hair *et al.*, 2010; Gudono, 2012). Bartlett's Test of Sphericity is significant 0.000. It means the matrix is a correlation matrix, not identity matrix, so factor analysis can be used.

Tabel 2
Test of Sampling Adequacy

Kaise Meyer – Olkin	
Measured of Sampling Adequacy	0.817
Barletts Test of Spercicity	
Chi-Square	159.791
Df.	10
Sig	.000
Sourced: SPSS	

Test of reliability reflects the consistency of professional skepticism instrument (Sekaran, 2003; Hurt, 2010; Cooper and Schindler, 2011). It is measured by cronbach alpha. It must be more than 0.60 (Nunally, 1994 dalam Ghozali, 2011). The cronbach alpha is 0.857. It passes the criteria.

Tabel 3
Matrix Component

No. Question	Component
	1
S1	.824
S2	.813
S3	.914
S4	.677
S5	.804
Ekstraction method	Principal

Test of reliability reflects the consistency of professional skepticism instrument (Sekaran, 2003; Hurt, 2010; ; Cooper and Schindler, 2011). It is measured by cronbach alpha. It must be more than 0.60 (Nunally, 1994 in Ghozali, 2011). The cronbach alpha is 0.857. It passes the criteria.

The test of validity used in moral reasoning is face validity. It is based on the DIT manuals issued by the University of Minnesota. It is used because it involves psychological feeling. The respondent who choose the meaningless answer more than 8 score will be dropped. To test the reliability, respondent who give the same rates more than 9 from 12 statements does not passed the reliability test. Six questionnaires or 8,4% were dropped. Rest (1986b) and Thorne (2000) allowed 5% to 15% dropped questionnaires.

Regression Analysis

From regression analysis performed with SPSS, adjusted R-Square is 0.453. The model may explain 45,3% variation of professional skepticism model. The F value gotten is 27, 472 significance at alpha 0.000 which indicates excellent goodness of fit. Second step, variable can be supported if the t-score must be more than the t-table. The t-score of moral reasoning is more than t-table, which is 7.409 from t-table 1.686. It has p-values significance at 0.000. In conclusion, first hypothesis is supported. On the other hand, moral intensity has t-score 0.349 which is far lower than 1.686. The p-value is 0.729 and it is higher than the significance criteria. The second hypothesis is not supported.

The first hypothesis is supported. It means that moral reasoning is positively related to government auditors' professional skepticism. It confirms previous research done in Indonesia by Sitanala (2010) and Rahman (2012) that stated the positive relationship between auditor moral reasoning and auditor professional skepticism. It also supported Nelson (2009) model on professional skepticism. Moral reasoning is one of traits in professional skepticism. The higher the moral reasoning level, the less possibility to disobey the ethical conduct and it results on the more skeptical mind (Bernardi, 1994).

However, this research failed to proof any relationship between moral intensity and professional skepticism. However, the result of descriptive statistic give a quite small standard deviation of the means. It can be concluded that almost all respondent put attention to moral intensity when facing audit dilemma. It confirms the arguments of Jones (1991) and Cohen and Bennie (2013) which said moral intensity influence the audit decision-making.

Conclusion

This research has answer the research question which asking the relationship between ethics and skepticism. Based on the cognitive dissonance theory, auditor with higher moral reasoning tends to decrease dissonance by gathering more evidence and willing to postpone judgement until getting enough evidence. The auditor does not want to make a wrong judgement. He or she tends to obey the audit codes of ethics. Thus, the auditor poses higher skepticism too. It is also concluded that the lower the level of moral reasoning indicates the lower score of professional skepticism.

There are two implications for the SAI. First, it is important for the SAI to pay attention to its auditors' moral reasoning level because it will influence their professional skepticism. The SAI may put ethics as one of training materials. The SAI may also put moral reasoning score as one of recruitment criteria. The second implication, moral intensity is assumed to be importantly used when making audit decision. The SAI may gather more research on the details types of moral intensity and how it influence ethical decision-making.

This research failed to find evidence on whether the better the understanding on moral intensity will create better skepticism. Moral intensity is a state variable. The practice is depending much on the situation. It is suspected to influence ethical decision making, but it can not be captured simply with a perception questionnaire. This research leave an unanswer gap to find another instrument and research method to capture auditor's response toward moral intensity. Probably, the most suitable method is experiment, since

experiment allows researcher to make a unique context and manipulation that enable researcher to deliver more comprehensive situation representing the real condition.

This research has many constraints in term of sampling size, the difficulty level of moral reasoning scenario. In addition, it takes quite long time to finish the questionnaires. It can cause psychological bias. Next research may use traditional DIT rather than accounting context DIT because of the difficulties in understanding the context of scenario. It is indicated by 6 respondents do not passed the meaningless test. Future research could be more understandable if using an Indonesian adapted instruments to improve respondents understanding.

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