



AUDITORS' MORAL PHILOSOPHIES AND ETHICAL BELIEF

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ABSTRACT

The study examines the relationship between Auditors' moral philosophies (proxied by teleology, deontology and agriology) and their ethical beliefs (proxied by independence) in Bayelsa state. The population of the study consists of thirty auditors from five audit firms in Bayelsa state. The entire population of the study was used for the study. Data used in this study was gathered through the instrument of structured questionnaire and the multinomial logistic regression was used for the data analysis. The results from the regression reveals that auditors' teleology has a positive and significant relationship with their independence, auditors' deontology has a positive and significant relationship with their independence and also auditors' agriology has a positive and significant relationship with their independence. The study concludes that auditor's moral philosophies can influence their ethical beliefs. Following the findings, it was recommended that in the bid to place emphasis on professional ethics in auditing as a strategy to restore and retain public trust in the auditing profession, the moral philosophies of auditors should be taken into cognizance in order to determine where focus should be placed on in the bid to improve auditors' ethical judgement

Keywords: Independence, Deontology, Teleology, Agriology

1.0 INTRODUCTION:

Every human has some internal guidelines (beliefs and principles) with which they justify their engaging or not engaging in an act, called moral philosophy. The term moral philosophy connotes a personal impression about the rightness or wrongness of an act. It is the philosophy relative to morality and is concerned with whether humans are innately good or bad, as people engage in or refrain from certain acts based on their view of the morality of such acts.

This view of forming the basis for taking or not taking an action of moral implication is what moral philosophy connotes. Most prevalent are consequence-based moral philosophy (teleology) and rule-based moral philosophy (Deontology). However, it is imperative to state that a person's agriology also constitutes his or her moral philosophy, as it can serve as an internal guideline for the evaluation of moral issues. Teleology is the moral view that the rightness or wrongness of an action is based on the outcome, end result and consequence of that

action. It implies that an action is ethical as long as its end result is good, and an action with a bad end result is unethical (Lajis, 2012; Kumar & Roy, 2016). Deontology evaluates the morality of an action based on its compliance with laid down rules. Unlike teleology, it focuses on the action itself and not its consequence.

An action is ethical if it conforms to laid down rules, and unethical if it does not conform to laid down rules (Mausion, 2014, Lajis, 2012). Agriology is concerned with a person's primitive nature, that is, the degree to which one's way of life conforms to ancient ways of life. Despite the dynamic nature of civilization, it is obvious in the modern world that some tribes and people remain uncivilized, holding on to past civilization. Such state of being primitive can influence a person's perception of morality.

Hence, agriology is a constituent of moral philosophy. Auditors with these personal views of morality (moral philosophies:), find themselves in a social setting (profession) which is a source of some external guidelines for carrying out their professional responsibilities. Such guidelines are referred to as professional ethics (ethical beliefs).

Auditors face ethical dilemmas (situations that require ethical judgement in the course of carrying out their duties. Ethical judgment is a part of ethical decision-making process which includes; ethical sensitivity, ethical judgment, ethical intention and ethical behaviour (Rest, 1986). Such judgment has impact on the Auditors' personal image as well as that of the Auditing profession as revealed by past corporate scandals involving Auditors' unethical decisions. In light of the above, it can be established that Auditors as members of the society, indoctrinated by their profession as regards morality, have their

personal beliefs as regards morality (moral philosophies) inherent within them as they perform their duties, which is capable of influencing the auditing professional ethics (ethical beliefs).

Hence, Auditors' ethical behavior is not dependent on their acquaintance with professional ethics alone, but also their internal guide for the evaluation of moral issues. The best regulation can do is to create ethical consciousness which is not a guarantee for ethical judgment. Therefore, in the attempt to place emphasis on professional ethics in Auditing as a strategy to restore and retain public trust in the Auditing profession, the moral philosophies of Auditors should also be taken into cognizance.

Hence, the need to examine the relationship between Auditors' moral philosophies measured by teleology, deontology and agriology, with their ethical beliefs so as to determine where focus should be placed on it, in the bid to improve Auditors' ethical judgment. Once such focus is ascertained, the goal of restoring public trust on Auditors can be achieved. In this study, we will examine how auditors' ethical belief specifically, independence, is influenced by their moral philosophies; teleology, deontology and agriology.

1.1 Conceptual Clarifications

Moral philosophy

Moral philosophy is referred to as the intrinsic rules and principles people use to decide what is right or wrong. It is the standard that people hold about what is right and wrong, or good and evil (Hinde, 2002)

Teleology

Teleology is derived from two (2) Greek words; "telos" meaning "end" and "logos"

meaning "science". It is the theory of morality that evaluates an ethical action based on the good or evil it produces (Lajis, 2012). Also known as consequentialism ethics, it holds that the basic standards for an action being morally right are dependent on the good or evil generated (Raj & Roy, 2016). Therefore, teleology focuses on the outcome, consequence or result of an action as the basis for determining the rightness or wrongness of such action.

Deontology

Deontology is derived from two (2) Latin words; "deon" meaning "duty" and "logos" meaning "science". It is the science of duty. Deontology is a moral philosophy that evaluates ethical actions based on duty; the recognition of and adherence to a law (Lajis, 2012). Deontological theory of ethics comes under normative ethical theories. Also known as non-consequentiality or principle-based theories, deontological theory of ethics was developed by Immanuel Kant. Deontological theory claims that there are features within actions themselves which determine whether or not they are right. These features define the extent to which the actions conform to recognized moral duties which are derived from various sources, such as religion, biology, psychology, culture and language (Mausion, 2014). Jung (2002) pointed out that deontologists believe that a behavior is right if the features of the act itself are right, irrespective of the consequences that the act brings about.

Agriology

Agriology is the relative study of the customs of non-literate people. Non-literate can be likened with primitive. With this suggestion, agriology can be redefined as the comparative study of the customs of primitive people. Primitive attributes to non-literate, lower, simple, not civilized, less civilized, savage and below the general level

of the state of civilization. Specifically, Kosambi (1964) in his study of prehistory and primitive life pointed out that savage people retain ideas and attitudes rigid enough to prevent them from trying new forms of life thereby discouraging innovation.

Hence, agriology can be regarded as a moral philosophy and a primitive perception of how we ought to live relative to moral issues. From the foregoing, it can be established that Auditors' perception of the morality of an action can be traceable to their agriology besides teleology and deontology and their agriology may influence their ethical beliefs.

1.2 Auditors' Ethical Beliefs

Auditors play the role of gatekeepers in monitoring information relevant for decision making and are obliged to fulfill their responsibilities in a professional manner (Satava, Caldwell & Richards, 2006). In carrying out their responsibilities, Auditors are expected to comply with the ethical guidelines/principles issued by their relevant professional bodies. These ethical principles include integrity, objectivity, independence, among others (Madumere, 2016).

Sadly, Kung and Huang (2013) revealed that the major principles (Independence and objectivity) have been disregarded by auditors evidenced in recent corporate scandals. Auditors' Independence is now a target of government regulation. Hence, this hinges our interest, to proxy auditors ethical belief with independence.

Auditors' Independence

Auditors' independence refers to the ability of Auditors to maintain an objective and impartial mental attitude in the course of the

audit. In doing professional work, Auditors are obliged to be fact and appear independent (Raiborn, Schorg & Massoud, 2006). Rong (2011) stated that independence of mind (fact independence) entails an auditor avoiding any element that might affect his judgment while independence in appearance entails avoiding situations where a third party known of all relevant facts concludes that the integrity, objectivity and professionalism is not necessarily satisfactory. Meanwhile, Cameran (2005) opined that independence in fact portrays a state of mind that relates to integrity, objectivity and professional judgment.

1.3 Moral and Ethical Theory

The Hunt and Vitell theory identifies four factors which influence the ethical decision making of an individual, namely; cultural environment, industry environment, organizational environment and personal characteristics (Hunt and Vitell, 1986). Among the personal characteristics are two moral philosophies namely deontology and teleology evaluations. The theory also states that it is important for a person to evaluate on the right moral philosophies of deontology and teleology in the formation of ethical judgments.

Additionally, the theory states that people in most ethical situations will rely on both deontology and teleology evaluations. However people will differ in their ethical judgments due to differences in deontology evaluations and teleology evaluations. Therefore, ethical judgment made by individuals is a result of their deontology evaluation and teleology evaluation (Marta, 1999).

2.0 REVIEW OF RELATED LITERATURE

Kung and Huang (2013) carried out an investigation on the influence of moral philosophy on the ethical beliefs of Auditors. They designed a survey instrument to assess the moral philosophies of practicing Auditors to judgment dilemma and then employed Structural Equation Modeling to examine the sensitivity of Auditors to the competence and integrity of clients with the aim of gaining insight into the ethical beliefs of Auditors in general. The results show that idealist Auditors were more likely to condemn the actions of clients that violated moral norms while relativist Auditors were more permissive.

Komalasari, Febrianto, Yurniwati and Odang (2018) investigated the effect of organizational ethical culture, personal values, and moral philosophy on Auditors' actions and acceptance for dysfunctional behavior. By using structural equation modeling technique from survey of 52 auditors, the result revealed that auditors who tend to have moral philosophy of idealism and not relativism are auditors having personal value of conservatism and self-enhancement.

While auditors who tend to relativism are auditors who have personal value of openness to change. Auditor who have a moral philosophy of relativism will tend to accept dysfunctional behavior, while the idealism auditor will tend to reject such behavior.

2.1 Theoretical Framework

Policeman Theory

This was the most widely held theory on auditing until the 1940s. Under this theory, an auditor acts as a policeman focusing on arithmetical accuracy and on prevention and

detection of fraud. According to Ittonen (2010), the policeman theory claims that the auditor is responsible for searching, discovering and preventing fraud whereas the role of auditors is to provide reasonable assurance and an independent, true and fair view of the financial statements. However, due to its inability to explain the shift of auditing to "Verification of truth and fairness of the financial statements", the theory seems to have lost much of its explanatory power. After several financial statement frauds and company collapses in the past this theory has been reconsidered. Therefore the reintroduction and application of the policeman theory can further guide the auditor in the discharge of his duties.

3.0 METHODOLOGY

The study adopts the survey research design since it involves the use of primary data. The population of the study consist of the practicing auditors in Bayelsa state summing up to a total of thirty (30) from five established audit firms with office at Yenegoa Bayelsa state as shown in Table 1.

The study made use of the primary data as questionnaires were raised and administered to the respondents.

Table 1: Sources of Data from Audit Firms

AUDIT FIRM	NUMBER OF AUDITORS
Amabina and Co (ICAN)	7
Banton Akpuruku and Co (ANAN)	6
Paul L. Okpalo and Co (ICAN)	6
Freeman Isowo and Co (ICAN)	6
Ofo Odo and Co (ICAN)	5
Total	30

3.1 Model Specification

The study adapted the model of Olaoye and Ekundayo (2019). The Olaoye and Ekundayo (2019) model was specified as

$$TACR = f(DEKAUD, FIAUD, BAKAUD, REGAUD) \quad (1)$$

Where:

f = functional relationship;

TACM = tax compliance and remittance;

DEKAUD = desk audit;

FIAUD = field audit;

BAKAUD = back duty audit;

REGAUD = registration audit.

To suit the peculiarity of this study, the model is modified as $EB = f(AMP)$. The study used Teleology, Deontology and Agriology as proxies for auditors' moral philosophy and independence as proxy for ethical belief. Hence:

$$In = \alpha_0 + \alpha_1 Te + \alpha_2 De + \alpha_3 Ag + et \quad (2)$$

where:

In = Independence

Te = Teleology

De = Deontology

Ag = Agriology

Et = Error term

4.0 RESULT AND DISCUSSION OF FINDINGS

4.1 Characteristics of Sample

The analysis of the demographic statistics of the respondents shows that for the age distribution, 3 (10%) are in the age range of 30-40yrs, 20 (66.67%) are in the age range of 40-50yrs and 7(23.33%) are in the age range of 50 above as seen in Table 2. From the breakdown, most of the respondents are between the ages of 40-50 yrs. In terms of gender, 24(80%) of the respondents are male while the remaining 6(20%) are females.

The analysis of the marital status of the respondents' reveals that most of them (n=28) are married which represent about 93.33% of the population while 2(6.67%) of the respondents are single. With regards to educational qualification, we find that 30(100%) have B.Sc./HND

4.2 Data Presentation

The study had a response rate of 100%. This implies that all questionnaires (30) given to respondents were returned fully filled which is satisfactory. Hence, the study is based on the 30 responses as shown in Table 3.

4.3 Multinomial Logistic Regression

Multinomial logistic regression is a simple extension of binary logistic regression that allows for more than two categories of the dependent or outcome variable. Like binary logistic regression, multinomial logistic regression uses maximum likelihood estimation to evaluate the probability of categorical membership. Hence the multinomial logistic regression is a classification method that generalizes logistic regression to multiclass problems, that is, with more than two possible discrete outcomes. That is, it is a model that is used to predict the probabilities of the different possible outcomes of a categorically distributed dependent variable, given a set of independent variables (which may be real-valued, binary-valued, categorical-valued). The results are presented in Table 4

The fit statistics for the model were as follows. The log likelihood ratio Chi-Square test, $LR \chi^2(4) = 3443.64$, $p < .001$, indicating that the full model with four predictor provided a better fit than the null model with no independent variables. The Pseudo $R^2 = .274$ indicates the goodness of fit for the models.

The results from the regression reveals that the multinomial logit estimate for a one unit increase in the auditor independence (very high) relative to auditor independence (low) given an increase the teleology based moral philosophy is negative (-0.5619) though not significant at 5% (0.372) and this implies that if auditors increase their reliance on teleology based moral philosophy which believes that consequences of a particular action form the basis for any valid moral judgment about that action, it will not significantly impact on the likelihood that auditor independence will move from moderate to very high.

The multinomial logit estimate for a one unit increase in the auditor independence (very high) relative to auditor independence (moderate) given an increase in Deontology based moral philosophy is negative (-2.1357) and significant at 5% (0.004). This implies that if auditors increase their reliance on deontology based moral philosophy which holds that the standards for an action being morally right or wrong are independent of the good and evil generated by such action, it can significantly affect the likelihood that auditors act independently and can significantly explain the difference between low and very high auditor independence levels.

The multinomial logit estimate for a one unit increase in the auditor independence (very high) relative to auditor independence (low) given an increase in Agriology based moral philosophy is positive (2.5636) and significant at 5% (0.000). This implies that if auditors increase their reliance on Agriology based ethical philosophy while other ethical models are held constant, it can significantly affect the likelihood that auditors act independently and can significantly explain the difference between

low and very high auditor independence levels.

Moving to the relative differences in auditor independence between high and low auditor independence levels, results reveals that the multinomial logit estimate for a one unit change between auditor independence (high) relative to auditor independence (low) given an increase the teleology based moral philosophy is negative (-0.26594) though not significant at 5% (0.668) and this implies that if auditors increase their reliance on teleology based moral philosophy it will not significantly impact on the likelihood that auditor independence will move from moderate to high.

The multinomial logit estimate for a one unit increase in the auditor independence (high) relative to auditor independence (low) given an increase in Deontology based moral philosophy is negative (-1.3991) and significant at 5% (0.044). This implies that if deontology based moral philosophy can significantly explain the difference between low and high auditor independence levels.

The multinomial logit estimate for a one unit increase in the auditor independence (high) relative to auditor independence (low) given an increase in Agriology based moral philosophy is positive (3.1692) and significant at 5% (0.000). This implies that if auditors increase their reliance on Agriology based ethical philosophy while other ethical models are held constant, it can significantly affect the likelihood that auditors act independently and can significantly explain the difference between low and high auditor independence levels.

Moving to the relative differences in auditor independence between moderate and low auditor independence levels, results reveals that the multinomial logit estimate for a one unit change between auditor independence

(moderate) relative to auditor independence (low) given an increase the teleology based moral philosophy is now positive (0.40945) though still not significant at 5% (0.517) and this implies that if auditors increase their reliance on teleology based moral philosophy it will not significantly impact on the likelihood that auditor independence will move from low to moderate.

The multinomial logit estimate for a one unit increase in the auditor independence (high) relative to auditor independence (low) given an increase in Deontology based moral philosophy is negative (-69665) and though not significant 5% (0.044). This implies that if deontology based moral philosophy cannot significantly explain differences between low and moderate auditor independence levels. The multinomial logit estimate for a one unit increase in the auditor independence (moderate) relative to auditor independence (low) given an increase in Agriology based moral philosophy is positive (1,3689) but not significant at 5% (0.073).

Moving to the relative differences in auditor independence between very low and low(reference category) auditor independence levels, results reveals that the multinomial logit estimate for a one unit change between auditor independence (very low) relative to auditor independence (low) given an increase the teleology based moral philosophy is negative (-1.2053) and significant at 5% (0.008) and this implies that if auditors increase their reliance on teleology based moral philosophy it will significantly impact on the likelihood of a relative change in auditor independence.

The multinomial logit estimate for a one unit increase in the auditor independence (very low) relative to auditor independence (low) given an increase in Deontology based moral philosophy is negative (-0.068) and

though not significant 5% (0.8644). This implies that if deontology based moral philosophy cannot significantly explain differences between low and moderate auditor independence levels. The multinomial logit estimate for a one unit increase in the auditor independence (very low) relative to auditor independence (low)

given an increase in Agriology based moral philosophy is positive (0.68173) but not significant at 5% (0.165).

Table 2: Demographic Statistics

Section A: Demographic Variables		N	%
Age	Below 30	0	0
	30-40	3	10
	40-50	20	66.67
	50-Above	7	23.33
Gender	Male	24	80
	Female	6	20
	Total	30	100
	Missing	0	0.0
Marital Status	Single	2	6.67
	Married	28	93.33
	Divorcee	0	0
	Widow/widower	0	0
Highest Educational Level	0 level	0	0
	NCE/OND	0	0
	B.sc/HND	30	100

Source: Field survey (2021)

Table 3: Questionnaire Administration and Retrieval

Variable	Responses	Percentage
Returnable	30	100%
Non-returnable	0	0%
Total	30	100%

Source: Field work; 2021

Table 4: Multinomial Logistic Regression Result

	Coefficient () standard error	Z-value [] p> /z/	[95% Conf. Interval]	
AUDIND-Very High C	-1.2623 (1.5593)	-0.81 [0.418]	-4.318564	1.79395
TELE	-0.5619 (0.62)	2.88 [0.372]	-1.795	.6711105
DEON	-2.1357 (.741139)	-2.88 [0.004]	-.3588295	-.6830823
AGRI	2.5636 (.67313)	3.81 [0.00]	-4.318564	1.79395
AUDIND-High C	-6.0977 (2.7102)	-0.43 [0.668]	-11.40966	-.7858618
TELE	-.26594 (0.6202)	-0.43 [0.668]	-1.481513	.9496226
DEON	-1.3991 (0.6936)	-2.02 [0.044]	-2.758559	-.0396126
AGRI	3.1692 (0.84618)	3.75 [0.000]	1.510721	4.82768
AUDIND-Moderate C	-4.44033 (1.7329)	-2.56 [0.010]	-7.83673	-1.04392
TELE	.40945 (.63114)	0.65 [0.517]	-.827564	1.646462
DEON	-.69665 (.72982)	-0.95 [0.340]	-2.127071	.7337619
AGRI	1.3689 (.76450)	1.79 [0.073]	-.1294367	2.867349
AUDIND-low AUDIND-very low C	Base outcome			
	0.57448	0.65		
	0.8889	0.518	-1.167697	2.316668
TELE	-1.205257	-2.67		
	.4513171	0.008	-2.089823	-.3206921
	-0.06841	-0.17		
DEON	0.39880	0.864	-.8500486	.7132328
	.68173	1.39		
AGRI	.49082	0.165	-.2802716	1.64372
Fit statistics χ^2				
Pseudo $R^2 = .274$.	$LR \chi^2 (12) = 62.29 \quad p < .001, \quad \text{Log likelihood} = -82.567$			

Source: Researchers compilation using STATA 15.

4.4 Test of Hypotheses

H₀₁: There is no significant relationship between Auditors' teleology and their ethical beliefs

The results from the regression reveals that the multinomial logit estimate for a one unit increase in auditors ethical belief proxied by auditor independence, given an increase the teleology based moral philosophy is negative (-0.5619) though not significant at 5% (0.372).

Moving to the relative differences in auditor independence between high and low auditor independence levels, results reveals that the multinomial logit estimate for a one unit change between auditor independence (high) relative to auditor independence (low) given an increase the teleology based moral philosophy is negative (-0.26594) though not significant at 5% (0.668).

Moving to the relative differences in auditor independence between moderate and low auditor independence levels, results reveals that the multinomial logit estimate for a one unit change between auditor independence (moderate) relative to auditor independence (low) given an increase the teleology based moral philosophy is now positive (0.40945) though still not significant at 5% (0.517).

Finally, moving to the relative differences in auditor independence between very low and low(reference category) auditor independence levels, results reveals that the multinomial logit estimate for a one unit change between auditor independence (very low) relative to auditor independence (low) given an increase the teleology based moral philosophy is negative (-1.2053) and significant at 5% (0.008) and this implies that if auditors increase their reliance on teleology based moral philosophy it will significantly impact on the likelihood of a relative change in auditor independence.

Therefore, the null hypothesis of no significant relationship between Auditors' teleology and their ethical beliefs is rejected especially in relation to changes in auditor independence between very low and low reference category.

H₀₂: There is no significant relationship between Auditors' deontology and their ethical beliefs

From the multinomial logit results, the multinomial logit estimate for a one unit increase in the auditor independence (very high) relative to auditor independence (low) given an increase in Deontology based moral philosophy is negative (-2.1357) and significant at 5% (0.004). This implies that if auditors increase their reliance on deontology based moral philosophy which holds that the standards for an action being morally right or wrong are independent of the good and evil generated by such action, it can significantly affect the likelihood that auditors act independently and can significantly explain the difference between low and very high auditor independence levels.

Moving to the relative differences in auditor independence between high and low auditor independence levels, the multinomial logit estimate for a one unit increase in the auditor independence (high) relative to auditor independence (low) given an increase in Deontology based moral philosophy is negative (-1.3991) and significant at 5% (0.044). Moving to the relative differences in auditor independence between moderate and low auditor independence levels, an increase in Deontology based moral philosophy is negative (-0.69665) and significant 5% (0.044). Finally, the multinomial logit estimate for a one unit increase in the auditor independence (very low) relative to auditor independence (low) given an

increase in Deontology based moral philosophy is negative (-0.068) and though not significant 5% (0.8644).

On the overall, the study finds evidence of significant effects of Auditors' deontology especially in comparing between very high auditor independence relative to low auditor independence and between moderate and low auditor independence levels. Therefore, the null hypothesis of no significant relationship between Auditors' deontology and their ethical beliefs is rejected.

H₀₃: There is no significant relationship between Auditors' agriology and their ethical beliefs.

The multinomial logit estimate for a one unit increase in the auditor independence (very high) relative to auditor independence (low) given an increase in Agriology based moral philosophy is positive (2.5636) and significant at 5% (0.000). This implies that if auditors increase their reliance on Agriology based ethical philosophy while other ethical models are held constant, it can significantly affect the likelihood that auditors act independently and can significantly explain the difference between low and very high auditor independence levels.

Moving to the relative differences in auditor independence between high and low auditor independence levels, the multinomial logit estimate is positive (3.1692) and significant at 5% (0.000). Moving to the relative differences in auditor independence between moderate and low auditor independence levels, the multinomial logit estimate for a one unit increase in the auditor independence (moderate) relative to auditor independence (low) given an increase in Agriology based moral philosophy is positive (1.3689) but not significant at 5% (0.073).

Moving to the relative differences in auditor independence between very low and low(reference category) auditor independence levels, multinomial logit estimate for Agriology based moral philosophy is positive (0.68173) but not significant at 5% (0.165). Therefore, the null hypothesis of no significant relationship between Auditors' agriology and their ethical beliefs is rejected especially in relation to changes in auditor independence between very high and low reference category.

5.0 CONCLUSION

In the auditing profession's pursuit of the restoration of public trust (lost as a result of the past financial scandals), regulation alone seems inadequate to make Auditors ethical in their judgements, as regulations are not the only determinants of ethical behavior. In addition to regulation, the moral philosophies of auditors can also influence their ethical behavior. Hence, the need to examine the relationship between Auditors' moral philosophies measured by teleology, deontology and agriology, with their ethical beliefs so as to determine where focus should be placed on in the bid to improve Auditors' ethical judgement. The findings of the research reveal that there is a significant relationship between Auditors' moral philosophies and their ethical beliefs, specifically independence.

Recommendation

In the attempt to place emphasis on professional ethics in auditing as a strategy to restore and retain public trust in the auditing profession, the moral philosophies of auditors should also be taken into cognizance in order to determine where focus should be placed on in the bid to improve auditors' ethical judgment.

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APPENDIX

RESEARCH INSTRUMENT

AUDITORS' TELEOLOGY	SA	AG	UD	DA	SDA
Ethical actions should be evaluated based on the good or evil they produce.					
The consequences of a particular action form the basis for any valid moral judgment about that action.					
A morally right action is one that produces a good outcome, or consequence.					
An action is ethically correct if it produces a net balance of good over evil for the decision maker or society as a whole					
We should focus on the outcome, consequence or result of an action as the basis for determining the rightness or wrongness of such action.					
Actions should be evaluated in terms of their contribution and consequences, rather than their conformation to rules or commandments.					
AUDITORS' DEONTOLOGY	SA	AG	UD	DA	SDA
Ethical actions should be evaluated based on duty; the recognition of and adherence to a law.					
There are features within actions themselves which determine whether or not they are right.					
The standards for an action being morally right or wrong are independent of the good and evil generated by such action					
Consequences are not considered to be important when determining whether or not an action is ethical.					
The moral rightness or wrongness of a decision or action is based on its intrinsic features or characters					
The rightness of an act arises from the premise that certain actions are correct because they stem from established rules, fundamental obligations or duties					
The rightness or wrongness of an action should be examined considering the action itself irrespective of it's consequence.					
AUDITORS' AGRIOLOGY					

Ethical actions are based on what the life style of the people is about

The origin and culture of people determine what they term ethical

The standards for an action being morally right or wrong are based on perceptions around culture

There should be no room for ethical innovation, things are meant to remain as they have been

AUDITORS' INDEPENDENCE

Rate the extent to which you are independent in the following

I am able to ascertain whether criminal issues such as employee theft, securities fraud have occurred.

I do not accept financial records at their face value

I maintain reasonable doubt in my assessment of financial and audit records.

I am able to pose pertinent questions in the conduct of auditing responsibilities

I am able to conduct interviews

Interrogation is a practice that I am proficient at

I am able to prepare expert evidence that can be tenable in the court of law and assist in resolving disputes

I can prepare reports, examine, review, and analyze financial documents and transactions; assist counsel in very complex negotiations in developing financial data.

I can ascertain professional negligence, valuation of misfortunes and harms, dispute investigation which can be called upon in civil and criminal court hearings.

I have a strong ability to detect irregularities in accounting records and reports

I can effectively and independently initiate accounting and audit procedures when required.
