

The Development of Causal Relationship Model of Professional Ethics, Professional Skepticism and Audit Process on Audit Quality of Cooperative Auditors in Thailand

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Abstract: This study aims to develop and check the causal relationship model of audit quality of cooperatives auditors in Thailand with empirical data. The researchers defined the population as cooperative auditors in Thailand and cooperatives in the responsibility totaling 2,598 peoples while the sample as totaling 920 peoples. Data was collected by questionnaires for opinions about the cooperative audit quality. Data was analysis through by structural equation model (SEM). The research result showed that 1) the factors that affected audit quality were professional ethics, professional skepticism and audit process. The audit quality indicators were accurate and timely report, reliable cooperative financial statements, notices and faults timely and suggestions which beneficial to cooperative management and 2) the causal model of audit quality of cooperative auditors in Thailand was consistent with the empirical data. The cooperative auditors should be developed and encouraged to have knowledge and understanding in professional ethics, professional skepticism and audit process in order to improve the quality of cooperative auditing as appropriate for the expectations of the society from cooperative auditors.

Keywords: Causal Relationship Model, Audit quality, Professional Ethics, Professional Skepticism, Audit Process

1. Introduction

At present, the fraud problem affects all types of business organizations both domestically and internationally. The business has performed the financial statement manipulation causing a great amount of damage. It can be seen from the bankruptcy of many large companies in foreign countries showing the lack of transparency in the corporate financial statements. The financial statement manipulation can create wealth to the management such as Enron, WorldCom, Tyco international, Global Crossing, Adelphia, Xerox (Rezaee & Kedia, 2012). The fraud case of Enron in USA was mainly caused by the lack of professional ethics of the auditor affecting the global economy. From this reason, the auditing regulators became interested in professional ethics. This affected regulators who started taking measures in regulating the image of the audit work (Al-qtaiash et al., 2014; Al-Taweel, 2015; Khani, 2014; Sae-Lim & Jermstiparsert, 2019). This includes the fraud in the cooperatives affecting members and those who involved a lot. This causes the auditors of the cooperatives in Thailand to be considered on professional ethics. It is the source for the Cooperative Auditing Department to inspect the quality of audit work to be of reliable quality and beneficial for the cooperatives, members of the cooperatives and those involved. The cooperative is a type of business organization that deals with general business entities. The business operations totaled 2.30 trillion baht or 14.86 percent of the gross domestic product (GDP) (Cooperative Auditing Department: [CAD], 2019). In 2016, the Cooperative Auditing Department established the regulations for the registrar of cooperatives on the ethics of cooperative auditors in accordance with the regulations of the Federation of Accounting Professions regarding the code of ethics for accounting profession of the year 2018. The failure of auditors to use their skills to the fullest or the negligence of errors found in the financial statements of cooperatives reflect that the audit work is of poor quality. The auditors lack professional ethics. Therefore, the auditors should adhere to professional ethics (Sarawut Jetsadakhom, 2014). Another factor for the operation of auditors for the quality of accounting work requires Professional Skepticism (Glover & Prawitt, 2014). However, the past large corporate auditing mistakes from collecting data from regulators was partly due to the complex financial transactions. This makes financial statement users more demanding for the confidence of auditors from the quality of audit work that includes professional skepticism (Idawati & Gunawan, 2015). However, the auditing researchers both internationally and in Thailand still encounter problems about professional skepticism as it is a complex phenomenon. It is the attitude of the auditors and can only be observed from expressive inspection behavior. This is difficult to define and measure for studying (Hurt, 2010). Thus, the study of such professional skepticism may improve the quality of cooperative auditing. In 2010, the Cooperative Auditing Department established the standards for auditing procedures including (1) determining an audit plan for cooperatives, (2) planning the audit, (3) performing the audit, and (4) evaluating the results from the audit evidence.

The fraud situation problem of the cooperatives in Thailand affects the audit quality of the cooperative auditors in Thailand. This results in the consideration of work ethics of the cooperative auditors from the Cooperative Auditing Department. The situation of the auditing profession affect all types of business organizations both internationally and locally. The policy formulation of the Cooperative Auditing Department covers professional ethics, professional skepticism and audit process of cooperative auditors in order to obtain quality audit work in the cooperative auditing report that the information in the financial statements of the cooperative is not corrupt or inaccurate according to the needs of the users of the cooperative's financial statements. In addition, there is a small number of studies in Thailand analyzing the composition and relationship of professional ethics, professional skepticism, and cooperative audit process affecting the quality of auditing in the population of cooperative auditors. Therefore, this study aims at studying the causal factors from professional ethics, professional skepticism, and cooperative auditing processes that may affect the audit quality of cooperative auditors in Thailand.

2. Literature Review

The professional ethics are related with the professional skepticism, auditing processes, and audit quality. The example is the study of Alqtaish et al. (2014), Syamsuddin et al. (2014) finding that the auditors with less ethics will have less professional skepticism. The professional ethics is one of the important elements of the audit quality (Suseno, 2013). This is correspondent with the research of Agoes & Rahmina (2014) finding that the auditors with a lot of experiences will use the discretion more in order to preserve the professional ethics. Al-Taweel (2015), Espinosa-Pike & Barrainkua (2016), Cohen, Dalton & Harp (2017), Enofe et al. (2015), Furiady & Kurnia (2015), Nasrabadi & Arbabian (2015), Pandoyo (2016), Zarei et al. (2016) found that the professional ethics have positive relation with the professional skepticism. Thus, the independence of the auditors should be emphasized to ensure audit quality. As there may be demographic differences, additional studies should be undertaken (Oraka & Okegbe, 2015). It is in line with Albeksh (2016) finding that the audit firm contributes to audit quality. The standard setting agency or the regulators should give priority and the emphasis on professional ethics studies resulting in reputable auditors (Meador, 2017; Sudsomboon & Intakun, 2016). However, the perception of ethical policies from auditing firm leaders has negative effects on behaviors that degrades job quality so that the audit quality was reduced (Webb, 2014). From the aforementioned literature review, the research hypotheses 1-3 are as follows:

Hypothesis 1: The professional ethics have direct influence on the professional skepticism.

Hypothesis 2: The professional ethics have direct influence on the auditing processes.

Hypothesis 3: The professional ethics have direct influence on the auditing quality.

The professional skepticism is related with the auditing quality. The example is the research of Idawati & Gunawan (2015) studying the effects on the competency of independence. The professional skepticism positively affects the planning of audit in the fraud prevention in the same direction. This is correspondent with the research of Noviyanti & Winata (2015) finding that there is the relation among the attitudes of professional skepticism, auditing control, and experiences in detecting the fraud and errors. Bik & Hoogkiemstra (2016) found that the small countries had higher professional skepticism than the big countries. Meanwhile, Brazel et al. (2016) found that there was the bias of senior auditors responsible for controlling the audit in evaluating the professional skepticism, holding the team's professional skepticism alone, and conducting regular checks without modifying the audit method based on the level of professional skepticism. In addition, Holley (2016) found that there was a correlation between professional skepticism and critical situational decisions of account managers. It was empirical research using questionnaires from account managers. Jaya, Irene & Choirul (2016) found that professional skepticism was related to audit quality. However, the limited scope of audit time and professional ethics do not correlate with audit quality. Moreover, the study of the following years such as Grenier (2016) found no factor of industry expertise related to professional skepticism. It suggests that industry expertise is only part of the audit planning that the auditor should take with particular care and attention in accordance with the auditing standards on the knowledge of the audited business. Aschauer et al. (2017) found that if the auditor had too many professional skepticism, it would degrade customer relationships. The professional skepticism is a fundamental factor in audit quality. Ciolek. (2017) reviewed the literature on the 6 elements of professional skepticism, according to Hurtt's Scale (2010). Cohen, Dalton & Harp (2017) found the effect of impartiality and pre-suspicion on professional skepticism. The research of Vance (2017) also found that if auditors had knowledge of an entity's corruption, there was a positive impact on the fraud risk assessment. Rodgers, Mubako & Hall (2017) studied the difference between knowledge and professional skepticism. In planning the audit between the auditing expert and the apprentice auditor, there was a difference in the knowledge and competence. The audit expertise is important to the practice of professional judgment. From the aforementioned literature review, the research hypotheses 4-5 can be drawn as follows:

Hypothesis 4: The professional skepticism has direct influence on the auditing processes.

Hypothesis 5: The professional skepticism has direct influence on the auditing quality.

There is extensive research on audit processes affecting audit quality in the international level. For example, Qi et al. (2015) found that there was a correlation between audit planning strategies and audit quality. Ghosh et al. (2016) found that a complex audit affected the quality of audit work giving investors the ability of auditors to add audit processes to complex accounting transactions. It includes the value of assets, especially goodwill and special items to provide investors with timely information to make informed decisions. From the aforementioned literature review, the sixth research hypothesis is as follows:

Hypothesis 6: The auditing processes have direct influence on the auditing quality.

3. Methods

The population used in this research was 1,299 cooperative auditors and 1 cooperative in the responsibility of each auditor totaling 2,598 cooperative auditors. The samples were 460 sets of 920 persons using Stratified Random Sampling. The cooperative auditors were asked to answer the questionnaires on the part of the professional ethics, professional skepticism and the audit processes together with 1 cooperative in the responsibility of each auditor to respond the questionnaires about the audit quality in order to reduce the bias in answering the questionnaires. As the cooperatives use the service of audit from each auditor, 1 set of questionnaires would use 2 respondents with the code assigned before all returns. The criteria of Hair, et al. (1998) were used to define samples. The data collection period was from January 2019 to March 2019.

The tools used in this research were both tools built by the researchers and the tools greatly improved by the researchers from those have already created. It is divided into 2 parts. Part 1 was the factors affecting audit quality and inquiries from the auditor including professional ethics, professional skepticism, and the audit process. Part 2 was cooperative auditing quality used to inquire the cooperatives in the auditor's responsibility. It is characterized as a 5 Likert Rating Scale (5 = most to 1 = least). The revised questionnaires together with the researcher-created conformity assessment form were proposed to 6 experts to assess the consistency between the content of questions and the definition of operational terms. The IOC was found that the entire questionnaire was 60% or more. The consistency was 0.60-1.00. This met the criteria used to determine the validity of the contents. The calculated value must be greater than 0.50 ($IOC > 0.50$) (Sirichai Kanchanawasi, 2002). The confidence value was tested on a sample of 30 people who were not the sample in all research questions. The questions were 0.781-0.996 with an α value from 0.70 and above. It is considered that the questions have reliability (Laddawan

Petchrote and Atchara Chamniprasart, 2002). All questionnaires were returned with the good cooperation of assistants. The researchers checked the quality of the questionnaires again. It was found that the professional ethics, professional skepticism, and auditing processes had the accuracy of 0.939, 0.957, 0.920 and 0.768, respectively with the criteria for interpretation of the five-level; the highest (4.21-5.00), high (3.41-4.20), moderate (2.61-3.40), low (1.81-2.60), and the lowest (1.00-1.80). The fundamental data was analyzed with SPSS program expressed with mean and standard deviation. The causal factors influencing audit quality were analyzed with the Structural Equation Model (SEM) to verify the consistency of the model with the empirical data. If the audit was inconsistent, the model was adjusted based on the Model Modification Indices in accordance with empirical data.

Results & Discussion

From studying the causal relationship model of audit quality of cooperative auditors in Thailand, it can be summarized as follows.

1 . Factors affecting the cooperative auditing quality consist of 3 aspects; professional ethics, professional skepticism, and audit processes as shown in Table 1.

Table 1: Mean, standard deviation and level of factors affecting the audit quality of the cooperative auditors in Thailand

Particulars	Mean	Standard deviation	Level
<i>Factors affecting the auditing quality</i>			
<i>1. Professional ethics</i>			
- Independence	4.52	0.72	Highest
- Transparency, fairness, and honesty	4.47	0.74	Highest
- Knowledge, competence, and performance standards	4.41	0.76	Highest
- Confidentiality	4.39	0.74	Highest
- Responsibility to service users	4.36	0.72	Highest
- Responsibilities towards those whom the cooperative auditors perform for	4.44	0.73	Highest
- Responsibility towards fellow professionals and general ethics	4.39	0.74	Highest
Total	4.43	0.63	Highest
<i>2. Professional skepticism</i>			
- Questioning Mind	4.39	0.73	Highest
- Suspension of Judgment	4.42	0.74	Highest
- Search for Knowledge	4.46	0.78	Highest
- Interpersonal Understanding	4.37	0.74	Highest
- Self-Determining or Autonomy	4.28	0.90	Highest
- Self-Confidence	4.25	0.88	Highest
Total	4.38	0.73	Highest
<i>3. Auditing processes</i>			
-Audit planning	4.38	0.42	Highest
- Arrangement of the audit team	4.39	0.67	Highest
- Determination of the audit period	4.36	0.76	Highest
- Audit performance	4.23	0.97	Highest
- Review of audit work	4.23	0.91	Highest
- Completion of the audit work	4.21	0.97	High
Total	4.29	0.66	Highest
<i>Auditing quality</i>			
- The report is accurate and timely.	4.38	0.67	Highest
- The cooperative's financial statements are reliable.	4.36	0.88	Highest
- The observations and flaws are informed in time.	4.25	0.99	Highest
- There are suggestions that are beneficial to the management of	4.37	0.85	Highest

cooperatives.

Total	4.34	0.66	Highest
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2. The results of confirmatory factor analysis of causal relationship model of audit quality of the cooperative auditors in Thailand revealed that the causal relationship model was consistent with the empirical data. All variables were correlated with statistical significance at the 0.01 level. This showed the elements of the audit quality of the cooperative auditors in Thailand in 3 variables; professional ethics, professional skepticism, and audit processes as shown in Table 2.

Table 2: Results of confirmatory factor analysis of causal relationship model of audit quality of the cooperative auditors in Thailand

Variables/indicators	b(S.E.)	Factor Scores Regression (fs)	R ²
Factors affecting the auditing quality			
1. Professional ethics			---
- Independence	0.714**(----)	0.231	0.596
- Transparency, fairness, and honesty	0.740**(0.046)	0.108	0.483
- Knowledge, competence, and performance standards	0.652**(0.038)	0.171	0.520
- Confidentiality	0.679**(0.038)	0.157	0.542
- Responsibility to service users	0.558**(0.031)	0.203	0.553
- Responsibilities towards those whom the cooperative auditors perform for	0.720**(0.041)	0.160	0.529
- Responsibility towards fellow professionals and general ethics	0.700**(0.036)	0.195	0.603
2. Professional skepticism			0.448
- Questioning Mind	0.721**(---)	0.122	0.510
- Suspension of Judgment	0.735**(0.044)	0.140	0.541
- Search for Knowledge	0.653**(0.050)	0.116	0.422
- Interpersonal Understanding	0.693**(0.049)	0.130	0.508
- Self-Determining or Autonomy	0.711**(0.050)	0.126	0.507
- Self-Confidence	0.750**(0.047)	0.408	0.684
3. Audit processes			0.446

-Audit planning	0.752**(---)	0.179	0.618
- Arrangement of the audit team	0.759**(0.044)	0.149	0.577
- Determination of the audit period	0.747**(0.044)	0.120	0.559
- Audit performance	0.793**(0.043)	0.160	0.630
- Review of audit work	0.820**(0.043)	0.208	0.672
- Completion of the audit work	0.765**(0.038)	0.286	0.725
Auditing quality			0.573
- The report is accurate and timely	0.776**(---)	0.335	0.717
- The cooperative's financial statements are reliable	0.780**(0.047)	0.295	0.640
- The observations and flaws are informed in time	0.822**(0.049)	0.236	0.644
- There are suggestions that are beneficial to the management of cooperatives	0.801**(0.052)	0.174	0.550

Chi-Square = 239.303, df = 210, P = 0.0620, GFI = 0.957, AGFI = 0.943, RMR = 0.0315

**p<0.01

Note: b is the element weight. S.E. is the standard tolerance. fs is the element coefficient.
R2 is the forecasting coefficient.

3. The analysis results on the linear structural relation of the factors affecting the developed audit quality of the cooperative auditors in Thailand revealed the consistency with the empirical data as shown in Figure 1.

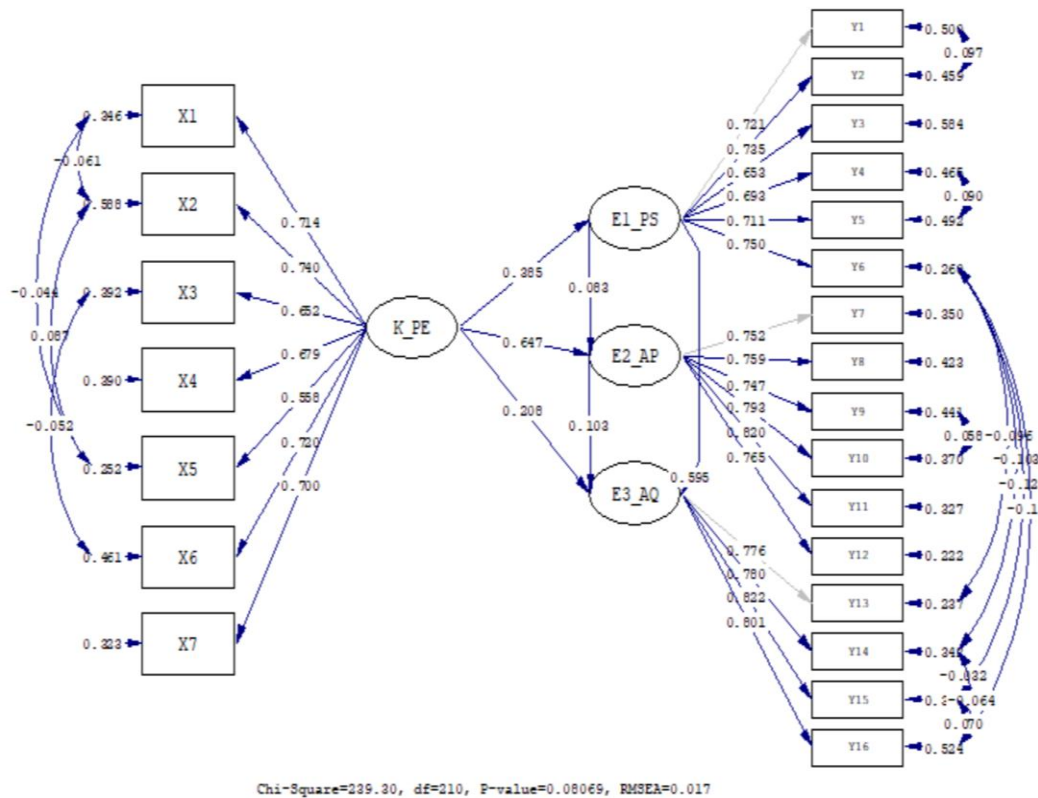


Figure 1 shows the causal relationship model of audit quality of the cooperative auditors in Thailand in consistency with the empirical data

From Figure 1, the factors affecting the developed audit quality are in 3 variables; professional ethics, professional skepticism, and audit processes having the influence of 0.208, 0.595, 0.102, respectively.

The variable with the highest level of causal influence was influence from professional ethics that affect the audit process (BETA = 0.647). Influence from professional ethics affecting professional skepticism was at the high level (BETA = 0.385). The lowest was the influence from professional ethics that affect audit quality (BETA = 0.208).

The audit quality of cooperative auditors in Thailand can be measured by reporting timely observations and flaws. The highest element weight was 0.822, followed by recommendations which are beneficial to the management of cooperatives. Cooperative financial statements are reliable. The element weight was 0.801, 0.780, respectively. The report was accurate and timely with the lowest element weight of 0.776.

The results can be discussed sorted by the research hypotheses 1-3 as follows. The professional ethics have direct influence on professional skepticism. When the auditor has a high level of professional ethics, the professional skepticism will be high as well. Therefore, training from supervisors and greater awareness of professional ethics should be exercised. This is because the users of financial statements are very interested in independence. The investor’s point of view is convinced that a highly independent auditor will perform with high quality as well (A-qtaish et al., 2014.; Syamsuddin et al., 2014). According to Cohen, Dalton & Harp (2017) research, if the auditor is neutral, there is positive correlation with professional skepticism. The regulators or the agencies establishing auditing standards should give greater emphasis to professional ethics (Enofe et al., 2015).

From hypotheses 4-5, the professional skepticism has direct influence on the auditing processes. This is consistent with the research of Idawati & Gunawan (2015) and Cohen, Dalton & Harp (2017) finding that the professional skepticism positively affects the audit planning. Thus, if the auditors have controlled the level of skepticism, it will affect the increase in the audit scope of the auditing processes leading to the better auditing quality. The auditors should gather a lot of auditing evidences for better auditing quality (Rodgers, Mubako & Hall, 2017). The development on the concepts of professional skepticism possibly promoting the accounting profession to be the important driving force in developing the country’s economy as the service providers can ensure the accounting information as expected by the society (Worawit Laohamethani, 2015).

The hypothesis 6 revealed that the auditing processes had direct influence on the auditing quality. This was consistent with the research of Qi et al. (2015) finding that the factor of audit team in the audit firm affected the auditing quality a lot. Therefore, the competency of the auditors should be improved to have the in-depth knowledge in order to increase the discretion in auditing (Furiady & Kurnia, 2015). The persons experiencing in the fraud risk assessment can determine the auditing period more properly than those without experiences (Enget, 2015). Sarawut Jessadakam (2014) recommended to increase the auditing skills for the auditors. The auditing supervisors should encourage with the knowledge, understanding, and application of technics and skills of audit.

4. Conclusion and Discussion

The causal relationship model of professional ethics, professional skepticism, and audit processes affects the audit quality of the cooperative auditors in Thailand in consistency with the empirical data. This can be concluded that the structural equation model is suitable in harmony with empirical data. When considering the pathway of influence on the audit quality variables of the cooperative auditors, the influence following research hypothesis can be described. Research hypotheses 1-3, the professional ethical latent variable had an influence size of 0.507 with a direct influence size of 0.208 and indirect influence through latent variables; professional skepticism. The audit process has the influence size of 0.299. From the research hypotheses 4-5, the latent variable, the professional suspicion had influence size of 0.604. The direct influence was 0.595 and the indirect influence was through the audit process latent variable. The influence size was 0.009. For the research hypothesis 6, the latent variable auditing process had the influence size of 0.103. Therefore, the cooperative auditor adheres to the professional code of ethics of the cooperative auditor that is suitable for the profession. The guidelines for the cooperative auditors are that the auditors should be aware of the importance of having a professional ethics in their practice. The cooperative auditor should be encouraged to have professional skepticism. They will need to increase their skills to work as cooperative auditor and have self-confidence. In the event of anomalies, items and events should be or are incorrectly matched. As well as promoting the auditors of the cooperatives to have quality auditing procedures, the auditors have sufficient time to perform their duties, give importance to the audit team, keep focusing on continuous self-improvement. As the situation of the cooperatives is constantly changing, they may attend training and seminars on issues related to cooperative auditing.

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