

The Influence of Ethical Culture and Team Norms on Auditors' Intention to Report Errors

Arezoo Aghaei Chadegani*, Zakiah Muhammaddun Mohamed** and Takiah Mohd Iskandar***

In spite of the strengthening regulation of the accounting profession and numerous studies conducted on auditors' ethical behavior and their behavioral intention, scandals on accounting irregularities continue to occur. The main objective of this research is to investigate the effects of ethical culture in audit firm and audit team norms on auditors' intention to report errors. Research data are collected randomly from 1000 audit senior using mail survey in Malaysia. The results of multiple regression analysis indicate that ethical culture in audit firm and audit team norms positively and significantly influence auditors' intention to report errors. In fact, auditors have more intention to report detected errors in audit firms with high ethical culture and team norms.

Key words: Ethical Behaviour, Behavioural Intention, Ethical Culture in Audit Firm, Audit Team Norms, Reporting Errors, Theory of Planned Behaviour (TPB)

1. Introduction

Auditors are expected to report detected errors in the client's accounting records and obtain reasonable assurance about whether the financial statements are free of material misstatement (American Institute of Certified Public Accountants 2006). In other words, auditors are responsible to produce high quality audit work due to his accountability towards the parties concerned about financial statements of firm including the community (Yuniarti 2011). High quality audit work is defined by De Angelo (1981) as how well an auditor detects and reports material errors of financial statements. Detecting errors is related to auditors' ability, experience, skills and technical capabilities. However, reporting the detected errors related to auditors' behavioral intention (De Angelo 1981).

In fact, the problem is exacerbated when an auditor doesn't have enough intention to report detected errors. Therefore, an auditor may behave unethically and decide to not report errors due to lack of enough intention (Arens et al. 2012). Tsai and Fang (2012) argue that an individual may judge the action as ethically correct but he has no intention to perform it. Lack of intention of auditors to act ethically resulted in high-profile financial scandals and business failures, loss of reputation and litigation cost (Morris 2009). Therefore, researchers try to investigate the effects of influencing factors on auditors' behavioral intention to increase their intention to act ethically.

*Arezoo Aghaei Chadegani, Department of Accounting, Faculty of Economic and Management, University Kebangsaan Malaysia (UKM), Malaysia. Email: arezooaghaie2001@yahoo.com

**Dr. Zakiah Muhammaddun Mohamed, Department of Accounting, Faculty of Economic and Management, University Kebangsaan Malaysia (UKM), Malaysia, Email: zmm@ukm.my

***Prof. Dr. Takiah Mohd Iskandar, Department of Accounting, Faculty of Economic and Management, University Kebangsaan Malaysia (UKM), Malaysia, Email: takiah@ukm.my

Based on theory of planned behavior, one of the significant predictors of auditors' behavioral intention is subjective norm (Ajzen 1991). Subjective norm is related to ethical pressure from environment to perform the behavior. In addition, Zhang et al. (2009) argue that ethical decision making models (Hunt & Vitell 1986; Trevino 1986) suggest that behavioral intention in organizational context is affected by organizational factors. Sweeney and Roberts (1997) argue that the organizational environment plays a vital role in auditors' intention to act ethically.

Regarding the importance of organizational factors, in this research the effects of ethical culture in audit firm and audit team norms as organizational factors on auditors' intention to report errors are investigated. Therefore, the main research objective of this study is to investigate the effect of ethical culture in audit firm and audit team norms on auditors' intention to report errors. For this aim, 1000 mail questionnaires are distributed among senior auditors in Malaysia. 174 completed questionnaires are collected after 3 months. The results of analyzing research data reveal that there is a positive and significant relationship between ethical culture and auditors' intention to report errors. This positive and significant relationship also exists between audit team norm and auditors' intention to report errors.

This study contributes to auditors' behavioral intention studies by investigating the effect of ethical culture and team norms on auditors' intention to report errors. In fact, this study is undertaken as the first one in understanding the effects of firm and team factors on auditors' ethical behavioral intention. In next sections, literature review and prior studies, research objectives, research methodology, results, conclusion, limitations and suggestions for future studies are discussed.

2. Literature Review and Hypotheses Development

Behavioral intention motivates the performance of behavior since it is the effort that an individual plans to perform (Beck & Ajzen 1991). Sulaiman (2001) argues that the study on behavioral intention is significant due to its close linkage with actual behavior. Ajzen's (1991) theory of planned behavior shows that the best predictor of an individual behavior is his intention. The link between people's behavioral intentions and their actual behavior has been shown to be very powerful, allowing researchers to measure behavioral intentions instead of the actual behavior (Tsai and Fang 2012). According to Kaplan et al. (2011) a person's intention is the strongest predictor of that specific behavior (Ajzen 1991; Ajzen & Fishbein 1980).

While, most researchers' focus is on individual characteristics, based on theory, organizational factors also play a vital role in determining auditor's intention to report errors. In a recent paper, the Financial Reporting Council (FRC) notes the importance of the audit firm environment. It is suggested that the environment surrounding the auditors can materially affect the mindset of the auditors and the way they discharge their responsibilities. Shafer and Simmons (2010) argue that in contrast to individual characteristics, the ethical environment or cultures in an audit firm can effectively influence and improve auditor's intention to behave ethically.

Ethical culture incorporates the extent to which ethical behavior is encouraged and rewarded by organization (Ampofo et al. 2011). In addition, Alleyne et al. (2012) argue that auditors work in teams and often make decisions as a group. Taggar and Ellis (2007)

argue that team norms, the shared beliefs regarding the ethical behavior expected for members, may exert a powerful form of social pressure and impact behavior. In order to encourage team members to act ethically, academics and practitioners suggest that teams should set ethical norms at the beginning of team interaction (Taggar & Ellis 2007). Since, audit staff work in teams, the ethical norms of audit team will have an impact on individual auditors' behavioral intention (Alleyne 2010). Therefore, considering the effect of team factors besides the firm factors on auditors' individual behavioral intention is important (Alleyne 2010).

2. 1. Ethical culture and auditors' intention to report errors

Ethical culture within the firm created through management practices and espoused values may be the most important deterrent to unethical behavior. Key (1999) defines ethical culture as the ethical aspects of firm's culture which are shared by its members and may be logically conceptualized on a continuum bounded at one end by unethical firms and at the other, highly ethical firms. He believes that behavior of employees of the firm is greatly shaped by ethical culture of the firm. In other words, ethical violations are much higher in firms with weak ethical cultures compared to those with strong ethical cultures. Also, there is a much greater chance that employees would report errors in those firms with strong ethical cultures (Key 1999). Thus, it is important to examine how ethical culture within audit firm would influence ethical decision making and behavioral intention of auditors and the quality of auditors' work.

A considerable amount of literature has been devoted to discussion and study of the impact of firm ethical culture on ethical behavior. Although not all studies have reported consistent findings (Paolillo & Vitell 2002), a number of them have found that the ethical decision making of auditors has been greatly influenced by the ethical culture of the firm (Douglas et al. 2001; Ponemon 1992; Windsor & Ashkanasy 1996). Both Hunt and Vitell (1991) and Trevino (1986) explicitly posit firm ethical culture as an organizational factor influencing ethical behavior. Shafer and Simmons (2010) examine the impact of organizational ethical culture on several measures of ethical judgments and behavioral intentions. They investigate the effects of CPA firm type (local v. international) in the distinct context of tax practice. The results show that cultures characterized by strong ethical norms and incentives for ethical behavior significantly reduced the reported likelihood of engaging in unethical behavior in a high moral intensity case. In a low moral intensity case, intentions to engage in questionable behavior were significantly higher when participants felt that top managers in their firm are unethical and rewarded unethical behavior.

Douglas et al. (2001) considered ethical culture in audit firm to be the most important deterrent to unethical behavior. Ampofo et al. (2004) examine the relationship between ethical culture in firm and ethical behavior intentions using the theory of planned behavior. The results suggest that ethical culture is a significant predictor of ethical behavioral intentions of accounting professionals working. Shafer and Simmons (2010) argue that a firm ethical culture that emphasizes and rewards ethical behavior and in which leaders serve as positive role models reduces the likelihood that employee will engage in unethical actions. Therefore, the audit firm is an important source of social control and pressure for auditor's intention to report errors. This pressure is imposed to auditors by ethical culture within audit firm. Thus, it is hypothesized that ethical culture in audit firm affect auditor's intention to report errors. The first research hypothesis is:

H₁: Ethical culture in audit firm positively influences auditors' intention to report errors.

2. 2. Team Norms and auditors' intention to report errors

Team norms can be defined as the norms and values that regulate acceptable behavior of group members (Chatman & Flynn 2001). Team norms regulate team behavior by providing "implicit guidelines" for members. According to De Jong et al. (2005), team norms are strong when there is strong consensus among individual members about the dominant appropriate behavior. Bettenhausen and Murnighan (1991) argue that norms may be considered as those standard and normal behaviors that are expected and required by other members of the group. Narayanan et al. (2006) posit that if the norms of the team support ethical behavior, individuals would be more likely to be ethical. Hence, ethical norms in an audit team can have a positive effect on an individual member's decision making and behavior.

Dowling (2007) argues that social pressure in audit team also is an important source of control within audit firm. In fact, social pressure from the audit team and firm are modeled as perceived normative pressures by Dowling's (2007) extended model. Narayanan et al. (2006) posit that if audit team support ethical behavior, auditors would be more likely to act ethically and report errors. Alleyne et al. (2012) argue that audit team norms can have a positive effect on individual members' behavior and increase their intention to act ethically. In fact, norms in an audit team can have a positive effect on an individual member's behavior regarding appropriate organizational practice (Alleyne 2010). Hooks et al. (1994) argue that social influences such as team norms may colour member's perception of the seriousness of wrongdoing. By transferring this logic into the realm of intention to report errors, the extent to which the audit team expresses strong and ethical team norms regarding ethical practices in an audit firm may affect how an auditor is likely to engage in ethical behavior. Alleyne (2010) investigates the effect of team norms on whistle blowing intentions among auditors in Barbados. He finds that high team norms (inclusive of ethical characteristic norms) influence the auditors' intention to report wrongdoing. Therefore, the audit team norm is another source of social control and pressure for auditor's intention to report errors. This pressure is imposed to auditors by audit team through ethical pressure. Thus, based on the theory it is hypothesized that audit team norms affect auditor's intention to report errors and the quality of auditors' work. The second research hypothesis is:

H₂: Team norm positively influences auditors' intention to report errors.

3. Research Methodology

The survey design is used in this research and the mail questionnaire developed to collect the research data. This study combines the use of questionnaire and vignettes design (short, hypothetical cases) like other ethical studies in self-reporting issues in auditing (Ab Ghani et al. 2011, Ahmar Ahmad 2011, Alleyne et al. 2012). The research instrument is divided into 3 sections. Section 1 describes vignettes or scenario which indicates error in financial statements. This part measures auditors' intention to report errors of financial statements. The advantage of using a scenario to measure intention to report errors is that all respondents are given the same information which maximizes the likelihood of

interpreting the results. Section 2 relates to ethical culture variable. For measuring ethical culture within audit firm, ethical culture organization instrument is adapted from Shafer and Simmons (2010). This instrument was developed by Trevino et al. (1995) and it is known as Ethical Culture Questionnaire (ECQ). This instrument consists of 18 items and five-point response scale from strongly disagree (1) to strongly agree (5) is used. A higher score represents a more organizational ethical culture in the firm.

Section 3 relates to team norm variable. For measuring audit team norms, team norms instrument is adapted from Alleyne et al. (2012). This instrument was developed by De Jong et al. (2005) and it is based on the perceptions of respondents about team norms. The original scale consists of 4 sentences scored on a 7 point likert scale. But, each sentence was modified by Alleyne et al. (2012) by using the term "audit team" for audit context. One additional sentence is also introduced by Alleyne et al. (2012) to test the ethical norms of the audit team. A higher score represents a more ethical norm in audit team. This scale is used by De Jong et al. (2005) and Alleyne et al. (2012). They report Cronbach's alpha of 0.88 for this scale.

3. 1. Sampling and Pilot test

The population of this study consisted of all auditors in Malaysia who are registered as a member of the Malaysian Institute of Accountant (MIA). However, among all these auditors (MIA members), only audit seniors will be selected in the sample. The rationale for choosing audit seniors is based on the argument that reporting errors are usually made by members close to the inner working of an organization and they detected errors more than other levels therefore they are in a position to report detected errors to superior levels (Ab Ghani et al. 2011). 1000 mail survey is distributed among senior auditors who are MIA members with the assistance of the MIA. 174 completed questionnaires are received after 3 months for analysis (17.4 % response rate). Recent studies by Ahmar Ahmad (2011) and Ahmad and Taylor (2009) who utilized Institute of Internal Auditors Malaysia (IIA) get 17 % and 18 % response rate respectively. Therefore, the response rate of 17.4 % of this study is justified based on these prior studies.

In order to ensure about the content validity of the research instrument pre-test and pilot study are conducted. 5 academics that have audit experience are asked to read the research instrument and give their ideas and comments about the questionnaire. For pilot testing, 30 audit seniors who are the member of MIA filled up the questionnaires and answered the pilot test questions. Then, the research instrument is improved based on respondents' comments and recommendations.

4. Normality, Reliability and Multicollinearity

For developing multiple regression models, the distribution of dependent variables must be normal (Plichta & Garzon 2009). The analyses on skewness and kurtosis support the normality distribution of the data as the value of skewness fallen in the range of -1 to +1 and the value of kurtosis is in the range of -2 to +2 for all variables. Moreover, normality is checked through the examination of residual statistics and graphical examination of scatter plots and histograms.

In terms of reliability, Cronbach's Alpha is checked for all research variables. The results indicate that the Cronbach's Alpha reliability coefficients for all variables are above 0.8.

Generally, Sekaran (2006) states that reliabilities of less than 0.6 are considered to be poor, those of 0.7 are considered acceptable, those above 0.8 are good, while the closer the reliability coefficient to 1.0, the better.

In addition, for testing multicollinearity among independent variables, Variance Inflation Factor (VIF) is used. The results show that the VIF scores for all independent variables are below 2. Therefore, multicollinearity may not be a concern in this research.

5. Research Results

A standard multiple regression is used to investigate the hypothesized relationship between independent variables and dependent variable. Table 1 represents the results of multiple regression analysis. Based on the results, the linear combination of 2 independent variables significantly predicts auditors' reporting intention, $R^2 = 0.43$, $F(2, 171) = 65.68$, $p = <0.01$. This model accounts for 43% of the variance in reporting intention. The F ratio of 65.68 is statistically significant at 1% level. In fact, the regression model appears to be efficient in predicting auditors' reporting intention. A review of the regression coefficients indicates that both ethical culture and team norm have positive and significant relationship with auditors' intention to report errors and misstatement. But, the beta weights (β) reveal that ethical culture has more effect on auditors' reporting intention than team norm.

Table 1. Multiple Regression Results

	B	S.E	β	t	sig
Constant	-0.045	0.271		-0.165	0.869
Ethical Culture	0.481	0.089	0.377	5.407	0.00*
Team Norms	0.398	0.075	0.368	5.272	0.00*
$R^2 = 0.43$					
F-Value = 65.68					
Note: *Correlation is significant at the 0.01 level					

6. Conclusion, Limitations and Suggestions for Future Studies

This research investigates the reporting intention of external auditors in Malaysia. Specifically, this study examines the effects of organizational factors including ethical culture in audit firm and audit team norms on auditors' intention to report errors. The results of testing hypotheses support the relationship between these factors and auditors' intention. In fact, this research explores the influence of ethical culture in audit firm as a firm factor on auditors' intention to report errors. As such, it is hypothesized that auditors are more likely to report the detected errors in audit firm with high ethical culture. The regression results support this hypothesis and it is concluded that there is a positive and significant relationship between audit firm ethical culture and auditors' intention to report errors. This result is consistent with the results of Ampofo (2004) who finds a positive correlation between ethical culture and ethical behavioral intention among accountants and finance professionals. He concludes that the more ethical organizational culture, the more likely an accountant or financial profession would behave ethically. These findings support the work of researchers such as Schein (2004) who have suggested that the

underlying values and beliefs of a firm's culture influence the individuals' behavioral intention. Key (1999) also concludes that ethical culture in a firm sends message to employees regarding sanctioned or unsanctioned ethical decision making and behaviors.

This research also explores the influence of audit team norms as a team factor on auditors' intention to report errors. In fact, it is hypothesized that auditors are more likely to report the detected errors in audit firm with high team norms. The regression results support this hypothesis and it is concluded that there is a positive and significant relationship between audit team norms and auditors' intention to report errors. This result is consistent with Alleyne's (2010) conclusion who finds that team norms have significant and positive effect on auditors whistle blowing intention. He argues that this result is due to this fact that norms of the team govern the team members' behavior and as such members will respond based on their expectations of team's consensus. Therefore, when team has high level of ethical norms, the members motivate to act in accordance to team's regulations and norms and have more intention to behave ethically. The results of this research confirm this relationship by finding a significant impact of audit team norms on auditors' intention to report the detected errors.

Some limitations emerge when evaluating the research results. Although scenarios or vignettes are said to be the most widely used approach in ethics research (O'Fallon & Butterfield 2005), the use of hypothetical situation (vignette) carries with it further limitations. Moreover, this research focuses on external auditors in audit firm to determine their intention to report errors and determine the quality of their work. But, it is not examine reporting intention among internal and government auditors. Therefore, there is a limitation about generalisability to other forms of auditing in audit profession. Based on these limitations, it is suggested to examine the effects of influencing factors on auditors' behavioural intention using other research methods and among internal and government auditors.

References

- Ab Ghani, N., J. Galbreath, and R. Evans 2011, 'Predicting Whistle-Blowing Intention among Supervisors in Malaysia', *Journal of Global Management, Vol.3, No.1, pp.1-18*.
- Ahmad, Z., and D. Taylor 2009, 'Commitment to independence by internal auditors: The effects of role ambiguity and role conflict', *Managerial Auditing Journal, Vol. 24, No.9, pp.899-925*.
- Ahmar Ahmad, S 2011, 'Internal Auditors and Internal Whistle-blowing Intentions: A Study of Organizational, Individual, Situational and Demographic Factors'. PhD Dissertation, Edith Cowan University, Western Australia.
- Ajzen, I 1991, 'The Theory of Planned Behavior'. *Organizational Behavior and Human Decision Processes, Vol.50, pp.179-211*.
- Ajzen, I., and M. Fishbein 1980, 'Understanding attitudes and predicting social behaviour', London: Englewood Cliffs, Prentice-Hall.

- Alleyne, P. A 2010, 'The influence of individual, team and contextual factors on external auditors' whistle-blowing intentions in Barbados : towards the development of a conceptual model of external auditors' whistle-blowing intentions', PhD Dissertation, University of Bradford, Barbados.
- Alleyne, P. A., M. Hudaib, and R. Haniffa 2012, 'A Model of Whistle-blowing Intentions among External Auditors', Accounting & Finance Association of Australia and New Zealand conference.
- Ampofo, A. A 2004, 'An empirical investigation into the relationship of organizational ethical culture to ethical decision making by accounting/finance professionals in the insurance industry in the U.S.A', PhD Dissertation, Nova Southeastern University.
- Ampofo, A., B 2011, 'The Relationship Between Organizational Ethical Culture And The Ethical Behavior Of Employees: A Study Of Accounting And Finance Professionals In The Insurance Industry Of United States', *Journal of Business and Economics Research*, Vol. 2, No.9, pp.13-24.
- Arens, A. A., J. E. Randal, and S. B. Mark 2012, 'Auditing & Assurance Services An integrated Approach', 13th Edition, Pearson Prentice Hall.
- Beck, L., and I. Ajzen 1991, 'Predicting Dishonest Actions using the Theory of Planned Behavior', *Journal of Research in Personality*, Vol. 25, pp.285-301.
- Bettenhausen, K. L., and J. K. Murnighan 1991, 'The development of an intergroup norm and the effects of interpersonal and structural challenges', *Administrative Science Quarterly*, Vol.36, pp.20-35.
- Chatman, J. A., and F. J. Flynn 2001, 'The Influence of Demographic Heterogeneity on the Emergence and Consequences of Cooperative Norms in Work Teams', *Academy of Management Journal*, Vol.44, No.5, pp.956-974.
- De Angelo, L. E 1981, 'Auditor size and audit quality', *Journal of Accounting and Economics*, Vol. 3, No.3, pp.183-199.
- De Jong, A., K. De Ruyter, and J. Lemmink 2005, 'Service climate in self-managing teams: Mapping the linkage of team member perceptions and service performance outcomes in a business-to-business setting', *Journal of Management Studies*, Vol.42, No.8, pp.1593-1620.
- Douglas, P. C., R. A. Davidson, and B. N. Schwartz 2001, 'The Effect of Organizational Culture and Ethical Orientation on Accountants: Ethical Judgements', *Journal of Business Ethics*, Vol.34, No.2, pp.101-121.
- Dowling, C 2007, 'The compensatory and complementary influence of auditor, audit team and firm level factors on how audit support systems are used', PhD Dissertation, Department of Accounting and Business Information Systems, The University of Melbourne.

- Hooks, K. L., S. E. Kaplan, and J. J. Schultz 1994, 'Enhancing Communication to Assist in Fraud Prevention and Detection', *Auditing: A Journal of Practice and Theory*, Vol.13, No.2, pp.86-117.
- Hunt, S. D., and S. Vitell 1991, 'The General Theory of Marketing Ethics: A Retrospective and Revision', *Ethics in Marketing*, pp.775-784.
- Hunt, S. D., and S. A. Vitell 1986, 'A General Theory of Marketing Ethics', *Journal of Macro marketing*, Vol. 8, No.2, pp.5-16.
- Kaplan, S. E., K. R. Pope, and J. A. Samuels 2011, 'An Examination of the Effect of Inquiry and Auditor Type on Reporting Intentions for Fraud', *Auditing: A Journal of Practice & Theory*, Vol.30, No.4, pp.29-49.
- Key, S 1999, 'Organizational Ethical Culture: Real or Imagined?', *Journal of Business Ethics*, Vol.20, pp.217-225.
- Morris, J. T 2009, 'The Impact of Authentic Leadership and Ethical Organizational Culture on Auditor Behavior', PhD Dissertation, University of San Diego, U.S.A.
- Narayanan, J., S., S. Ronson, and M. Pillutla 2006, 'Groups as enablers of unethical behaviour: The role of cohesion on group members' actions', *Ethics in groups: Research on managing groups and teams*, Vol.8, pp.127-147.
- O'Fallon, M. J., and K. D. Butterfield 2005, 'A review of the empirical ethical decision making literature: 1996-2003', *Journal of Business Ethics*, Vol.59, No.4, pp.375-413.
- Paolillo, J. G. P., and B. J. Vitell 2002, 'An Empirical Investigation of the Influence of Selected Personal, Organizational and Moral Intensity Factors on Ethical Decision Making', *Journal of Business Ethics*, Vol.35, pp.65-74.
- Plichta, S. B., and L. S. Garzon 2009, 'Statistics for Nursing and Allied Health', Wolters Kluwer Health, Lippincott Williams & Wilkins.
- Ponemon, L. A 1992, 'Ethical Reasoning and Selection-Socialization in Accounting', *Accounting, Organizations and Society*, Vol.17, No.3/4, pp.239-258.
- Schein, E. H 2004, 'Organizational Culture and Leadership', San Francisco: Jossey-Bass.
- Shafer, E. W., and S. R. Simmons 2010, 'Effects of Organizational Ethical Culture on the Ethical Decisions of Tax Practitioners in Mainland China', *Accounting, Auditing and Accountability Journal*, Vol.24, No.5, pp.647-668.
- Sulaiman, N. B 2001, 'Differences in Ethical Evaluations, Ethical Intentions, and Ethical Orientation: A Study on Public Universities Students in Malaysia', Master Thesis, University Technology Mara, Malaysia.
- Sweeney, B., D. Arnold, and B. Pierce 2010, 'The Impact of Perceived Ethical Culture of the Firm and Demographic Variables on Auditors' Ethical Evaluation and Intention to Act Decisions', *Journal of Business Ethics*, Vol.93, pp.531-551.

- Sweeney, J. T., and R. W. Roberts 1997, 'Cognitive Moral Development and Auditor Independence', *Accounting Organizations and Society*, Vol.22, No.3/4, pp.337-352.
- Taggar, S., and R. Ellis 2007, 'The role of leaders in shaping formal team norms', *The Leadership Quarterly*, Vol.18, pp.105-120.
- Trevino, L. K 1986, 'Ethical decision making in organizations: a person-situation interactions model', *Academy of Management Review*, Vol.11, pp.601-617.
- Trevino, L. K., K. D. Butterfield, and D. L. McCabe 1995, 'Contextual Influences on Ethics-Related Outcomes in Organizations: Rethinking Ethical Climate and Ethical Culture', paper presented at the Annual Academy of Management Meeting, Vancouver, BC, August.
- Tsai, M. T., and I. C. Fang 2012, 'Effects of Ethical and Moral judgments on Internal Auditors' Decision Intention', The 17th Asia-Pacific Decision Sciences Institute Conference, Chiang Mai, Thailand.
- Windsor, C., and N. Ashkanasy 1996, 'Auditor Independence Decision Making: The Role of Organizational Culture Perceptions', *Behavioral Research in Accounting Horizons*, Vol.8, No.Supplement, pp.80-97.
- Yuniarti, R 2011, 'Audit Firm Size, Audit Fee and Audit Quality', *Journal of Global Management*, Vol.2, No.1, pp.84-97.
- Zhang, J., R. K. Chiu, and L. Q. Wei 2009, 'Decision-making process of internal whistle blowing behavior in China: Empirical evidence and implications', *Journal of Business Ethics*, Vol.88, No.Supplement 1, pp.25-41.