

AUDIT MORAL REASONING OF CPAs IN THAILAND: AN EMPIRICAL INVESTIGATION OF THE ANTECEDENTS AND CONSEQUENCES

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ABSTRACT

The purpose of this study is to investigate the effects of audit moral reasoning, audit practice efficiency, audits quality, professional vision, ethics orientation, survival mindset and competitive pressure of auditors in Thailand. Audit moral reasoning focuses on four dimensions: innate ethical characteristic, professional virtue practice, ethical decision making, and decisive consequences awareness via the moderating effect on professional learning. The model is a trial using data collected from mail survey questionnaires of 164 auditors in Thailand who were selected as the key informants. The results show that dimension of audit moral reasoning is innate ethical characteristic and decisive consequences awareness have significant positive effects on audit practice and efficiency, but professional virtue practices and ethical decision making have no effects on audit practice efficiency. The relationships among the four dimensions of audit moral reasoning and audit quality show that innate ethical characteristic and ethical decision making have significant positive effects on audit quality, but professional virtue practices and ethical decision making have no effects on audit quality. The relationships among audit practice efficiency and audit quality have significant positive effects on audit quality. Moreover, the relationships among professional vision, ethics orientation, survival mindset, competitive pressure with four dimensions of audit moral reasoning, including, innate ethical characteristic, professional virtue practice, ethical decision making, decisive consequences awareness making, show that professional vision and survival mindset have significant positive effects on four dimensions of audit moral reasoning. Additionally, professional learning has an impact as it moderates the relationships among four dimensions of audit moral reasoning and audit practice efficiency. The results indicate that professional learning negatively moderates audit practice efficiency, including the impact of professional learning that positively moderates the relationships among audit practice efficiency and audit quality and the impact of professional learning that positively moderates the relationships among four dimensions of audit moral reasoning and audit quality. Theoretical and managerial contributions are explicitly provided. The conclusion, recommendations and trends for future research are suggested.

Keywords: *Audit Moral Reasoning, Audit Practice Efficiency, Professional Learning, Professional Vision, Ethics orientation, Survival Mindset, Competitive Pressure, Audit Quality*