

**THE ROLE OF PROFESSIONAL ETHICAL DECISION MAKING ON AUDIT EFFICIENCY OF THE
COOPERATIVE AUDITING DEPARTMENT IN THAILAND**

Pornpun Musig, Mahasarakham Business School, Mahasarakham University, Thailand
Rotcharin Kunsrison, Mahasarakham Business School, Mahasarakham University, Thailand

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ABSTRACT

The purposes of this study are to investigate the relationships among Professional Ethical Decision Making and Audit Efficiency, and Auditor Client Relationship, Social Pressure as the antecedents. Here, 74 cooperative auditing departments in Thailand were the sample for data collecting by questionnaire. The results of OLS regression analysis indicate that Professional Ethical Decision Making, namely objectivity and competency has a positive impact on Audit Efficiency. In addition, Auditor Client Relationship and Social Pressure as the antecedents have positive impact on Professional Ethical Decision Making. Finally contributions, suggestions and conclusions are provided for future research.

Keywords: *Professional Ethical Decision Making, Integrity, Objectivity, Confidentiality, Competency, Auditor Client Relationship, Social Pressure, and Audit Efficiency.*