

THE INFLUENCE OF PROFESSIONAL SCEPTICISM, SELF-EFFICACY AND PERCEIVED ETHICAL CLIMATE ON INTERNAL AUDITORS' ETHICAL JUDGMENT IN PUBLIC SECTOR MANAGEMENT

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Abstract: This study examines whether professional scepticism, self-efficacy, and perceived ethical climate of an organisation has an impact in ethical judgment of internal auditors in the public sector in Malaysia. The internal auditors in the government sector have a proactive role to monitor on-going government projects. The sample was selected from the ministry staff consisting of senior auditors and assistant auditors working for the organisation in the public sector, including those attached to branches located throughout Malaysia. The questionnaire survey was distributed directly or using online-system on 94 internal auditors. Based on multiple regression analysis, this study shows that the internal auditors' perceived ethical climate had a positive influence on their ethical judgment. However, this study shows that the internal auditors' professional scepticism and self-efficacy had no significant influence on their ethical judgment. This study shows that the internal auditors do make ethical judgments although more stringent regulations may enhance the ethical judgment score, as auditors will refrain themselves from acting unethically. The reporting of unethical conduct and the awareness on the consequences of committing unethical conduct generally would discourage them from behaving unethically. The findings in this study suggests that the public sector organisations need to provide more efforts in strengthening their ethical climate and implementing a clear policy on ethical conduct in order to enhance ethical judgment amongst their internal auditors.

Keywords: Professional scepticism, self-efficacy, perceived ethical climate, ethical judgment, internal auditors

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Introduction

The internal auditors play an important role in providing independent and objective evaluations of financial and operational business activities. Likewise, the internal auditors in the government sector have a proactive role to monitor and to examine ongoing government projects, as stipulated in the auditor general's report project entitled "Audit standard not up to mark in 2007". Internal auditors are expected to report findings and provide recommendations that are unbiased and free from self-interest, as such inputs are critical for good governance. The recent development in

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governance requires internal auditors to play a more active role in setting a “tone to the top” in their ethical conduct. Internal auditors in the public sector are responsible in monitoring progress of government projects to avoid overspending in government budget. Thus, the public sector internal auditors need to demonstrate high ethical judgment in their course of work. Evidence shows that auditors face much social pressure from superiors and peers that may result in less quality judgment if they are caught in conflict situations (Alteer et al., 2013).

This study aims to examine the effect of professional scepticism, self-efficacy, and perceived ethical climate of an organisation has an impact in ethical judgment of internal auditors in the public sector in Malaysia. The next section provides the literature review. This is followed by Section 3 that presents the research design. Section 4 provides the results and discussion. The last section, Section 5 summarises and concludes this study.

Literature Review

Studies in the auditing literature have shown that there are factors bound to influence ethical decision making. Bandura’s (1999) social cognitive theory identifies several factors such as personal, behaviour, and environment as determinants in ethical decision making. Jones, Massey and Thorne (2003) highlighted the ability of an auditor to render judgment unaltered by self-interest and to acknowledge the potential impact of the judgment on the welfare of others reflect high quality and ethical judgment. However, judgment is subjective in nature and Bonner (1999) acknowledged that it may not be of high quality all the time. For example: when the senior management exert pressure on internal auditors to follow their lead, it is hard for the auditors to form different opinion with the management (Thompson, 2003). Gaa (1992) asserted that auditors frequently face complex and unpredictable moral dilemmas in their exercise of professional judgment and it is not amenable through the application of code of conduct, where poor judgment may happen during the course of decision making of an auditor. At recent times, many studies have investigated the ethical judgments made by auditors such as Douglas, Ronald, Davidson and Schwartz (2001) and Haron, Ismail, Ibrahim and Aw (2014). However, studies pertaining to internal auditors, especially in the public sector, particularly on ethics, are still scarce.

Kidder (2003) defined ethics as principle representing right and good values of the system. It is treated as moral feelings that emphasises on “doing the right things”. Ethics focus on the discipline of moral behaviour applicable to every human being including the auditors. Ethical judgment can be influenced by numerous reasons, including personal values, behaviour, and ethical environment condition. It is important to determine factors that influence an auditor’s judgment, and how they can be improved over time. For companies that are entrusted with public fund, high ethical judgment it is very crucial to safeguard the interest of taxpayers’ money. In ensuring high ethical judgment among internal auditors in an organisation, three factors must be assessed. One of the factors is professional scepticism. Bell,

Preacher and Solomon (2005) and Nelson (2009) defined professional scepticism based on the “presumptive doubt”, which means that a professional with doubts about the evidence obtained from client. In order to measure professional scepticism objectively, Professional scepticism in past studies was associated with risk of fraud in auditing such as Payne and Ramsay (2010) and Sayed Hussin et al., 2017. As a result, these studies found that the sceptical behaviour among the auditors increased the detection of fraud that happened in organisations. Besides, trust among clients is increased when a professional demonstrates more sceptical attitude towards their judgment. Kerler and Killough (2009) discovered a positive relationship between professional scepticism and client trust. Internal auditors need to be sceptical with questioning mind in their actions and judgments. Prior studies showed that when an auditor acted in sceptical ways, the chances of detecting misstatement were higher than those with lower PS level (Payne and Ramsy, 2005; Kareem et al., 2017), which is also supported in the outcome depicted by Sayed Hussin et al. (2017). Based on this empirical evidence, professional scepticism can be related to ethical judgment and hence, the following hypothesis:

H1: There is a significantly positive relationship between professional scepticism and ethical judgment.

The second factor that may influence ethical judgement is self-efficacy. After the publication of Bandura’s seminal paper in 1997, self-efficacy has become a popular topic to study until today. This is true especially in psychology. Self-efficacy is preferred because studies have shown its impact on many domains, ranging from psychological, motivation, to behaviour. Bandura noted that the level of self-efficacy influences on how they set their goals, and their approach towards challenge and completing a task. Thus, self-efficacy is defined as a persons’ belief (or confidence) about their abilities to mobilise motivation, course of action needed and cognitive resources, to enable them in carried out a specific task within a given context, successfully (Bandura, 1997; Stajkovic and Luthans, 2003; Hye et al., 2014). Those with high self-efficacy have positive attitude towards difficult tasks. They see these tasks as challenges to be mastered; instead of threats to be avoided. It is believed that they take negative feedback positively and utilise that feedback to enhance their performance (McShane and Glinow, 2008). Iskandar and Zuraidah (2011) and Lee, Su, Tsai and Lu (2016) revealed the positive relationship between self-efficacy and judgment made by auditors. If an internal auditor possesses high self-efficacy, he/she is associated to high ethical judgment. In a study of auditor working in small and medium firms in Malaysia, Iskandar and Zuraidah (2011) found high self-efficacy associated with better audit judgment, a finding consistent with the studies conducted on auditors in Indonesia. Arguably, self-efficacy can influence auditors in overcoming difficulties and challenges, subsequently improving performance, and their ethical reasoning. Self-efficacy is linked with ethical judgment in the following hypothesis:

H2: There is a significantly positive relationship between self-efficacy and ethical judgment.

The third factor that may influence ethical judgement is ethical culture. Ethical culture refers to information and norms that surrounds the auditors (social norms, ethics and morals). Past studies in the US showed that organisations' ethical climate varies from very ethical to very unethical. A survey conducted among 4,000 business employees reveals that 25% of the respondents believed that their companies ignored ethics in their effort to meet the objectives of the business. Nearly 17% of them responded that their firm encouraged such misconduct overtly. (Goodell, 1994), suggesting an unethical culture exist, alongside with ethical norms. Nevertheless, ethic has been emphasised to be incorporated in an organisation (Robin and Reidenbach, 1987). Creating an ethical climate may include implementation and enforcement policies on code of conduct on ethical behaviour. These codes are tools in the ethical decision making to the member in the organisation. It is a tool that promotes ethical climate within an organisation. Firms with code of ethics exhibit higher level of ethical behaviour. Haron et al., (2014) asserted that code of ethics can affect ethical judgment if the code becomes an active part of working knowledge amongst the employees. Revealed that ethical climate had a positive impact on ethical judgment although insignificant. Thus, the following hypothesis is proposed:-

H3: There is a significant relationship between ethical climate and ethical judgment

Research Method

The population of this study refers to internal auditors working with an organisation in the public sector. A total of 125 auditors were selected based on convenient sampling as the respondents in this study. The sample was selected from the ministry staff directory. The targeted respondents consist of senior auditors and assistant auditors working for the organisation in the public sector, including those attached to branches located throughout Malaysia.

The primary data were collected using questionnaire survey, mainly due to the numerous benefits of using this method, such as easy data processing and assurance of data quality as the distributed questionnaires are standardised. The questionnaire was adapted from a case study performed by Flory, Philips, Reidenbach and Robin (1992), which some modifications to suit the context of Malaysian public sector. The research instrument was prepared in the Malay language. The research booklet comprises instructions, followed by Part A that represents the dependent variable (ethical judgment), along with two scenarios that recently occurred in the ministry. The participant are required to respond on a six-point Likert scale that ranged from 1 (strongly disagree) to 6 (strongly agree). Part B of the questionnaire that consists of three subsections to represent the measurement of all the studied independent variables: professional scepticism, self-efficacy and perceive ethical climate of an organisation. Professional scepticism was measured using a 30-item scale developed by Hurtt (2010). Seven items on self-efficacy were adopted from Chen et al., (2001). Lastly, eight items on ethical

climate were adopted from Haron et al., (2014). Part C contains several questions related to demographic information, such as gender, age, working experience in auditing field, tenure ship current organisation, academic background, professional affiliation, and organisation level (Kareem et al., 2017).

The survey was performed via Google online survey, conducted via electronic mail (e-mail), and direct, face-to-face approach. The questionnaires were personally distributed to the auditors in one of the ministries. The respondents were assured that all information provided is treated with confidentiality.

Results and Discussion

The exploratory data analysis and reliability test were performed prior to multiple regression. The data was screened through descriptive to ensure all data were correctly entered and avoiding the occurrence of missing value. The result shows nil outlier, as all the data from the 94 respondents produced a standard deviation of 1.473, which is within the ± 3 . Secondly, the reliability test was carried out for professional scepticism, self-efficacy, and perceive ethical climate of an organisation. The results of Cronbach's alpha coefficient for professional scepticism, self-efficacy, and perceive ethical climate of the organisation were 0.884, 0.906, and 0.858, respectively. The coefficient value exceeded value of 0.70; indicating that the variables are highly reliable. Figure 1 shows that most dots in PP-Plot are closer to the diagonal line and are even touching the line. Thus, it can be concluded that the assumption is not violated.

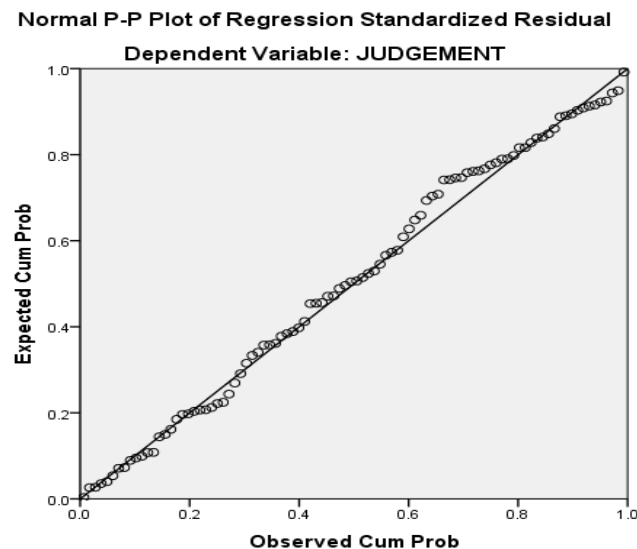


Figure 1. Normal P-P Plot

Normally distributed residuals can also be determined by testing unstandardised and standardised residuals using the Shapiro-Wilk test. The null-hypothesis for this test is that the population is normally distributed. Table 1 shows the p value for both unstandardised and standardised residuals are 0.521. Thus, the null-hypothesis is accepted, indicating normal distribution (Islam, et al., 2018; Abdul Hadi et al., 2018).

Table 1. Shapiro-Wilks test Result

	Shapiro-Wilk		
	Statistic	df	Sig.
Unstandardized Residual	.988	94	.521
Standardized Residual	.988	94	.521

The skewness value shown in Table 2 for both residuals is -0.233, while the value of Kurtosis is -0.343. According to George and Mallery (2010), the values for skewness and kurtosis that fall in the range of -2 and +2 are acceptable for normal distribution. Based on the results of P-P Plot graph, Shapiro Wilke test, skewness and kurtosis value, the residuals are indeed normally distributed.

Table 2. Skewness and Kurtosis Result

Residual	Skewness	Kurtosis
Unstandardised	-0.233	-0.343
Standardised	-0.233	-0.343

A regression model dependent and independent variables should have linear relationship. One way to check this is by looking at the scatterplots of the relationship for each independent and dependent variable. The scatterplot produced by SPSS shown in Figure 2 shows that each of them can be modelled by straight line; suggesting a linear relationship between the variables.



Figure 2. Scatterplot of Relationship

This assumption was tested via homoscedasticity test. The test assumes the variation in residual is similar at each point of the model. A random array of dots in the standardised value against standardised residual graph indicates that the variance of the residual is constant. Figure 3 shows the dots are randomly scattered; indicating this assumption has not been violated.

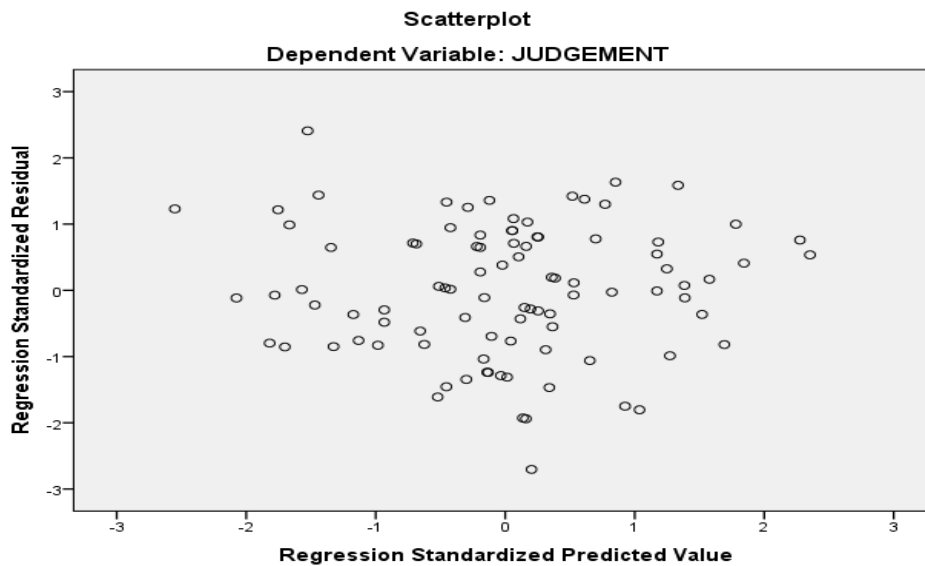


Figure 3. Homoscedasticity Test

The Durbin-Watson value is shown in Table 3 as 2.124, hence indicating that the values of residual are independent.

Table 3. Durbin Watson Statistics Result

Model	R	R Square	Adjusted R Square	Estimation of std error	Durbin-Watson
1	.440 ^a	.194	.167	1.34437	2.117

Table 4 indicates that the value of ethical and scepticism is 0.301, ethical and efficacy is 0.292, ethical and climate is 0.433, scepticism and efficacy is 0.777, scepticism with eliminate is 0.504, and efficacy with climate is 0.583. This implies nil multicollinearity since no pair of independent variables is below 0.8 or -0.8.

Table 4. Pearson Correlation Coefficient Matrix and Level of Significance

		Judgment	Scepticism	Efficacy	Climate
	Judgment	1	.286	.292	.433

Pearson Correlation	Scepticism		1	.777	.504
	Efficacy			1	.583
	Climate				1
Sig. (2 tailed)	Judgment	1	.005	.004	.000
	Scepticism		1	.000	.000
	Efficacy			1	.000
	Climate				1

The VIF score was also below 10; 1.994, 2.221, and 1.556 for scepticism, efficacy, and climate, respectively. The tolerance score for all the variables was above 0.2; 0.514, 0.450, and 0.643 for scepticism, efficacy and climate, respectively. The analysis of collinearity statistics shows no multicollinearity in the data. Table 5 shows the outcomes of tolerance and VIF scores. From the tests carried out, all assumptions had been met.

Table 5. Tolerance and VIF Test Result

Model	t	Sig.	Collinearity Statistics	
			Tolerance	VIF
(Constant)	2.341	.021		
Scepticism	.651	.517	.400	2.503
Self	-.073	.942	.354	2.829
Climate	3.340	.001	.653	1.532

The multiple regression analysis was then performed to test hypotheses. Ethical judgment level amongst the internal auditors had been determined based on two scenarios contained in section A of the questionnaire. The result shown in Table 6 indicates the mean score as 4.50, which is above the ethical level from the scale of 1 to 6, thus the ethical judgment of the internal auditors in the organisation appears to be above average. From the regression analysis shown in Table 6, a significantly positive relationship was established between perceived ethical climate of the organisation and ethical judgment. Meanwhile, professional scepticism and self-efficacy did not display such relationships. This indicates that only perceived ethical climate of the organisation can significantly and positively affect ethical judgment. The results also show that r^2 is equal to 19.40%, suggesting that sum of all the three independent variables accounted for 19.40% of the total variation in ethical judgment. Meanwhile, 80.6% remain unexplained.

Table 6. Multiple Regression Analysis

	Unstandardised Coefficients		Standardised Coefficients	T	Sig.
	B	Std. error	β		
(constant)	1.730	.740		2.341	0.21
Mean for Professional Scepticism	.152	.234	.097	.651	.517

Mean for Self-efficacy	-.012	.167	-.012	-.073	.942
Mean for Perceived Ethical Climate of an Organisation	.430	.129	.391	3.340	.001
Coefficient of multiple regression					.440
Coefficient of determination (r^2)					.194
Adjusted r^2					.167
Standard error					1.34

This study shows that the significant value for independent variable professional scepticism is 0.517. It is greater than 0.05 ($p= 0.517$, $p>0.05$). This indicates no significant relationships between professional scepticism and ethical judgment of the internal auditors. This finding contradicts from the previous study by Payne and Ramsy, (2005) and Sayed Hussin et al., (2017) that found professional scepticism has an influence on the ethical judgment of an auditors. In addition, the significant value for self-efficacy is 0.942 which is greater than 0.05 ($p =0.942$, $p> 0.05$), also indicate self-efficacy did not have significant influence on ethical judgment of the internal auditors. This study also shows that the significant value for independent variable of perceived ethical climate of an organisation is 0.01. It is less than 0.05 indicating at 95% confident level, the variable is significant. ($p=0.04$, $p<0.05$). Standardised coefficient for this variable is 0.430 indicating the relationship between perceived ethical climate of an organisation and ethical judgment of the internal auditors is positive. This consistent with the social cognitive theory and previous studies (Douglas et al., 2001; Haron et al, 2014; Jacob and Mazuruse 2018; Hussain et al., 2019), that finds significant relationship between perceived ethical climate or an organisation and ethical judgment of the auditors.

In sum, the management has to constantly reminding the staff to be ethical in order to be successful in the organisation, wherein one has to behave ethically in view that code of ethic is an important element in the organisation. the findings of this study provide some understanding to the management on the importance of professional scepticism, self-efficacy and ethical climate on their internal auditors' audit judgment. Failure to incorporate these factors in the employment process of internal auditors could be detriment to the overall performance of an organisation. The findings in this study suggests that the management in public sector organisations need to provide more efforts in strengthening their ethical climate and implementing a clear policy on ethical conduct in order to enhance ethical judgment among their internal auditors.

Conclusion

This study offers information on the ethical judgment of the internal auditors of an organisation in the public sector. It also provides insights on the influencing factors on the level of ethical judgment of internal auditors and found that the ethical climate significantly influences their level of ethical judgment. As such, the public sector organisation may design a plan to create awareness on the importance of

ethics in the ministry and place emphasis on perceived ethical climate in the ministry. If the auditors perceive ethical climate of an organisation positively, they are likely to behave ethically. Thus, efforts represented in the unethical behaviour cannot be achieved by compromising ethical values. Code of ethical conduct practiced in the ministry and prompt reprimands to those who act unethically, can be implemented by the ministry to enhance perceived ethical climate in the ministry.

This study is not without limitations. The findings in this study may not be generalizable to all internal auditors in an organisation in the public sector. Future study may seek larger sample by including all ministries in Malaysia for better accuracy and representativeness. Nevertheless, as this study had attempted to examine internal auditors' level of moral reasoning. Hopefully, this study serves as a platform for future research in understanding factors that influence moral reasoning behind internal auditors' judgment.

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WPLYW ZAWODOWEGO SCEPTYCYZMU, SAMOOCENY I KLIMATU ETYCZNEGO NA ETYCZNĄ OCENĘ WEWNĘTRZNYCH AUDYTORÓW W ZARZĄDZANIU SEKTOREM PUBLICZNYM

Streszczenie: W niniejszym artykule zbadano, czy zawodowy sceptycyzm, poczucie własnej samooceny i postrzegany klimat etyczny organizacji mają wpływ na ocenę etyczną audytorów wewnętrznych w sektorze publicznym w Malezji. Audytorzy wewnętrzni w sektorze rządowym odgrywają aktywną rolę w monitorowaniu bieżących projektów rządowych. Próba została wybrana spośród personelu ministerstwa składającego się ze starszych audytorów i asystentów audytorów pracujących dla organizacji w sektorze publicznym, w tym tych związanych z oddziałami zlokalizowanymi w całej Malezji. Ankieta została rozesłana bezpośrednio lub za pomocą systemu online na 94 audytorów wewnętrznych. W oparciu o analizę regresji wielokrotnej niniejsze badanie pokazuje, że postrzegany klimat etyczny audytorów wewnętrznych miał pozytywny wpływ na ich osąd etyczny. Jednak niniejsze badanie pokazuje, że profesjonalny sceptycyzm i poczucie własnej skuteczności audytorów wewnętrznych nie miały znaczącego wpływu na ich ocenę etyczną. Badanie to pokazuje, że audytorzy wewnętrzni dokonują osądów etycznych, chociaż bardziej rygorystyczne przepisy mogą wzmocnić ocenę etyczną, ponieważ audytorzy powstrzymają się od nieetycznego działania. Wyniki tego badania sugerują, że organizacje sektora publicznego muszą zapewnić więcej wysiłków w celu wzmocnienia ich klimatu etycznego i wprowadzenia jasnej polityki etycznego postępowania w celu poprawy osądu etycznego wśród swoich audytorów wewnętrznych.

Słowa kluczowe: profesjonalny sceptycyzm, poczucie własnej skuteczności, postrzegany klimat etyczny, osąd etyczny, audytorzy wewnętrzni.

专业策略，自我效能和感知道德气候对公务员管理中内部审计师道德判断的影响

摘要：本研究考察了一个组织的专业怀疑，自我效能和感知道德氛围是否会对马来西亚公共部门内部审计师的道德判断产生影响。政府部门的内部审计员可以发挥积极作用，监督正在进行的政府项目。样本选自部门工作人员，其中包括为公共部门组织工作的高级审计员和助理审计员，包括隶属于马来西亚各地分支机构的人员。问卷调查直接或通过94名内部审计员使用在线系统进行分发。基于多元回归分析，本研究表明内部审计师的感知道德氛围对其道德判断有积极影响。然而，这项研究表明，内部审计师的专业怀疑和自我效能对他们的道德判断没有显著影响。这项研究表明，内部审计师确实做出了道德判断，尽管更严格的法规可能会提高道德判断分数，因为审计师不会采取不道德的行为。报告不道德行为和对犯下不道德行为后果的认识通常会阻止他们表现出不道德的行为。本研究的结果表明，公共部门组织需要在加强道德氛围和实施明确的道德行为政策方面做出更多努力，以加强其内部审计师的道德判断。

关键词：职业怀疑主义，自我效能感，感知道德气氛，道德判断，内部审计师。