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# Exploring the Influence of Ethical Culture and Auditor Objectivity on Auditor Integrity among Nigerian Auditors: A Proposed Study

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## Abstract

Past studies have suggested that impairment of auditor objectivity and integrity is associated with various factors, prominent among which are provision of non-audit services, extended audit tenures, audit market competition, client size and audit firm size. Recent studies have however indicated that apart from these threats, the ethical culture within audit firms may have significant effect on auditor conclusions, auditor objectivity and integrity and ultimately audit quality. Although some studies have examined ethical culture in relation to auditor objectivity, none has considered their effect on auditor integrity despite the close association between auditor objectivity, integrity and ethical culture. This conceptual paper proposes that Ethical culture and auditor objectivity influence auditor integrity and could have implications for professional practice and audit firm cultures in Nigeria.

**Keywords:** objectivity, integrity, ethical culture, auditor independence

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## 1. INTRODUCTION

Financial statement users such as financial markets, shareholders, potential investors, creditors and financial analysts rely on the credibility and reliability of financial reports to make investment decisions. The professional codes also charge auditors to carry out audit assignments with integrity, objectivity and professional skepticism within the confines of professional ethics. Various factors have been inferred to impair auditor objectivity and integrity, some of which are still subject of much scholarly debate. For example, some studies (e.g. Irmawan, Hudaib & Haniffa, 2013; Dart, 2011) report that financial statement users and investors feel objectivity is impaired when auditors provide non-audit services or have close affiliation with political figures or clients pay audit fees whereas auditors perceived more threats when auditors took up engagement with their clients, auditor litigation or from situations of indirect financial interest. However, Muhamad-Sori, Karbhari and Mohamad (2010) assert that objectivity is not compromised when the audit firm maintains separate attest and consulting units. In fact, Abdul Wahab, Gist and Abdul Majid (2014) provide evidence that provision of tax and some NAS reduce the probability of financial restatements in Malaysia. Some studies (e.g. Anis, 2014) show that long audit tenures weakened auditor objectivity while a few others (e.g. Sahnoun & Zarai, 2011; Daugherty, Dickins, Hatfield & Higgs, 2013) reported otherwise. Since auditor objectivity does not entail absolute assurances, regulatory frameworks require application of safeguards to eliminate or minimize the risk of biased opinions (McGrath, Siegel, Dunfee, Glazer & Jaenicke, 2001).

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In sum, past studies have reported conflicting results about the factors affecting objectivity. Moreover, rules and professional codes by themselves do not enforce compliance to existing codes nor deter auditors from acquiescing to client choices (e.g. Bamber & Iyer, 2007; Abubakar, 2011; Tepalagul & Lin, 2015). Therefore, there is a need for further research to identify how to manage threats to reasonable levels that may no longer impair auditor objectivity. Auditor integrity has been closely associated to auditor objectivity. Brown, Stocks and Wilder (2007) opine that integrity refers to honesty and avoidance of intentional misrepresentation of facts or biasness. Integrity has also been described as fairness, a sense of morality, adherence to ethical ideals, justice and a virtue which limits undesirable behaviours (Colquitt, Scott & LePine, 2007; Akter & D'Ambra, 2011).

This paper proposes that ethical culture and auditor objectivity influence auditor integrity. This is justified by the sparse literature linking all these three concepts. Furthermore, some studies have linked auditor objectivity to ethical culture. For instance, Svanberg and Öhman (2016) is the first study to examine the impact of ethical culture in relation to auditors' submission to clients' choices. The findings show that auditors in stronger ethical cultures were more objective and unlikely to succumb to their clients' decisions. However, the study did not consider their combined effect on auditor integrity. This is also very important because some studies show that integrity is significantly related to auditor objectivity and ethics. For example, Libby and Thorne (2007) findings suggest that integrity, honesty, independence and objectivity are important closely associated auditor virtues. In addition, Fan, Woodbine and Scully (2012) reported that auditors in China measured auditor independence by integrity, objectivity and resistance to client pressure. It is therefore expected that auditors in firms that have strong ethical cultures are more likely to be more objective and have high integrity.

Secondly, the paper will contribute to knowledge by revealing the link between auditor objectivity and integrity and ethical culture. This is relevant because literature has shown that mere existence of codes does not ensure compliance to ethics or wielding to client pressure (e.g. Bamber & Iyer, 2007; Abubakar, 2011; Tepalagul & Lin, 2015). Thirdly, one way of tackling unethical behavior is by understanding the relationship between auditor decisions and ethical culture in the audit firm. This will provide more insight about the relationship between auditor objectivity, integrity and audit firm ethical culture. The results of this study are expected to assist in developing viable suggestions on how to solve ethical noncompliance. The remaining part of this paper is structured into five parts; Objectives of the Study, Significance of the Study, Literature Review and Hypotheses Development, Research Methods and Measurement of variables and Conclusions.

## **2. OBJECTIVES OF THE STUDY**

The main objective of the study is to examine the effect of auditor objectivity and ethical culture on auditor integrity. The specific objectives are to:

- i. Examine the influence of auditor objectivity on auditor integrity
- ii. Assess the effect of ethical culture on auditor integrity
- iii. Examine the impact of ethical culture on auditor objectivity

## **3. SIGNIFICANCE OF THE STUDY**

The study will be significant to auditors, regulators and academics and will contribute to theory and practice in various respects. First, the study will provide empirical evidence on the effect of ethical culture and auditor objectivity on auditor integrity. This is important because most studies on ethical culture and objectivity have focused on other aspects such as ethical climate and environment. Some studies also show that ethical culture is associated with auditor objectivity while other studies have also shown that there is a relationship between auditor objectivity and integrity. Hence this study intends to bridge this gap by examining the effect of ethical culture and auditor objectivity on ethical culture. Second, the study will be useful to regulators such as the Financial Reporting Council (FRC), Association of National Accountants of Nigeria (ANAN) and Institute of Chartered Accountants of Nigeria (ICAN) as it will provide empirical evidence that can be used to support policies and guidelines on ethical conduct. Third, the study will be of immense benefit to auditors as it will provide empirical evidence that will help audit firms structure audit firm cultures in order to positively enhance auditor objectivity and integrity. Audit firms will also be able to use the empirical evidence to plan and coordinate appropriate response to poor compliance to firm cultures. Fourth, the study will also be important to academics since it represents the first attempt at assessing auditor integrity in relation to ethical culture and auditor objectivity. Thus, the study limitations will present opportunities for further research and contribution to knowledge.

#### 4. AUDITOR OBJECTIVITY AND AUDITOR INTEGRITY

According to the IFAC Code of Ethics (IFAC, 120.1) objectivity is shunning conceding to client pressures, influences or subordination of judgment, biasness, conflict of interest or misrepresenting facts intentionally (IFAC, 120.1). Brown, Stocks and Wilder (2007) opine that objectivity means freedom from conflict of interest, impartiality and fairness in judgment. Objectivity also entails that auditors pay more attention to facts that can be substantiated rather than opinions or management claims. According to Svanberg and Öhman (2016) strong ethical culture enhances auditor objectivity. Bamber and Iyer (2007) and Bauer (2015) found that auditors rely on their professional identities and ethics to enhance objectivity. Trevino, Butterfield, and McCabe (1998) also assert that the ethical culture of an organization guides the behaviour of its members to behave ethically. This means that individuals are unlikely to act in ways that do not conform to their organizational ethics (Aquino, 1998; Nwachukwu & Vittell, 1997). In other words, employees imbibe strong ethical cultures which define appropriate and inappropriate behaviour.

There are a few studies on auditor objectivity and integrity. For example, Windsor and Ashkanasy (1996) reported that auditor's ethical decisions are a function of existing organizational culture because acculturation processes in firms regulates the relationship between organizational culture and individual decision making styles. However, Douglas, Davidson and Schwartz (2001) showed that ethical judgments are influenced by individual and not organizational values. Svanberg and Öhman (2015) found close ties with clients resulted in poor audit quality and objectivity impairment. In fact, there is evidence to suggest that auditors are more likely to compromise their integrity and make biased judgments when time pressures and close bonds with client exist (Cianci & Bierstaker, 2009). Sweeney, Arnold and Pierce (2010) and Svanberg and Öhman (2015) provide evidence that the extent to which auditors remain objective is a function of the strength of audit firm culture (strong or weak) and their integrity in resisting client pressures. Even though some studies contend that pressure put on audit staff to conform to rules sometimes impedes ethical behavior, Skinner's reinforcement theory as cited in Bandura (1974) provides evidence that a system of reward and punishment is an effective method to model behavior. In line with this theory some studies (e.g. Kaptein, 2011; Svanberg & Öhman, 2013) find that managers can and do encourage employees' ethical behavior by rewarding acceptable behavior and punishing unacceptable behavior. Moreover, Kaptein (1998) asserts that the absence of a reinforced system is suggestive of acceptability of employee behavior. Taken together, empirical studies suggest that auditor objectivity and integrity are influenced by audit firm cultures. This implies that auditors are more likely to have integrity if they work in supportive ethical environments that enhance their objectivity. In line with this notion, the study proposes that:

***H1: Auditor objectivity has significant influence on Auditor Integrity in supportive firm cultures***

#### 5. ETHICAL CULTURE AND AUDITOR INTEGRITY

Examining ethical culture in the audit environment presents a peculiar challenge compared to other organizational settings in three major respects. Firstly, audit firms are in business to make profit. As such, they have to strike a balance between quality and audit cost by managing pressures on cost and effectiveness (Pierce & Sweeney, 2004). These pressures are experienced right from negotiation stage until audit execution and may undermine the sincerity of auditor judgment and ethical behavior (Barrainkua & Espinosa-Pike, 2015; Shafer & Wang, 2010; Svanberg & Öhman, 2013). Secondly, striking a balance between cost and quality presents an enormous challenge considering that quality requires more investments in audit time and resources which translates to further costs (Sweeney, Arnold & Pierce, 2010; Espinosa-Pike & Barrainkua, 2015). Thirdly, prior studies have presented different measures for audit quality (e.g. DeAngelo, 1981; Duff, 2004; Francis & Yu, 2009; Bedard, Johnstone & Smith, 2010). These differing proxies are subject to various limitations and may be the reason for the conflicting results. Thus, audit quality will be determined by the time spent on audit engagement and ethical values that result in the decision to be independent and objective. Auditor independence requires auditors to act with integrity by avoiding situations that may be suggestive of impaired integrity. Mayer, Davis and Schoorman (1995) explain integrity as a person's perceived sense of justice. According to the code of ethics of the AICPA (110.1) integrity refers to maintaining confidentiality of client records, being frank and just in professional relations with client. It has also been described as fairness and moral character which enhances trust and eliminates ambiguity, a virtue and adherence to moral and ethical principles (Lind, 2001; Gefen & Straub, 2004; Akter & D'Ambra, 2011). Brown et al., (2007) conceptualize integrity as honesty and fair dealings, compliance with ethical and technical standards, keeping client confidentiality and resisting client pressures.

Prior studies indicate that integrity is associated with objectivity, moral and ethical behavior. For example, in Libby and Thorne (2007) model of auditor virtue, integrity was found to be one of the most important auditor

virtues associated with honesty, independence and objectivity. In China, Fan, Woodbine and Scully (2012) report that auditors measured auditor independence in terms of integrity, objectivity and ability to resist client pressure. Akter and D'Ambra (2011) also found that ability and integrity were significant qualities that determine trustworthiness. Furthermore, regulatory frameworks require auditors to conduct their work with professionalism and high integrity so that informed users identify them as persons of integrity and their work credible and reliable. According to Thoms (2014) ethical integrity is a measure of how leaders enshrine morality and define right from wrong behavior in line with existing code of conduct. Consequently, organizations can demonstrate their integrity by making integrity manifest in its core values which employees emulate and other stakeholders perceive. Thoms (2014) contends that impaired integrity was responsible for the collapse of Enron in the United States and HIH in Australia. Thus, when leaders effectively communicate and imbibe ethical behavior, other employees will commit to safeguarding that ethical culture (Graf, 2005). This notion of role modeling is supported by Bandura (1977) social learning theory which associates people's behavior to learning and observation from superiors, role models and mentors. As such, subordinates copy their superiors' ethical and unethical behaviors because they are their role models (Kaptein, 2011).

Although some studies (e.g. Windsor & Ashkanasy, 1995; Libby & Thorne, 2007) associate auditor ethical behavior with resisting client pressure and meeting stakeholders' interests, there is evidence to suggest that organizational integrity seeps into employees through acculturation. For example, Windsor and Ashkanasy (1995) assert that auditors rely on organizational culture and integrity to make ethical decisions when confronted with conflict situations. Trevino (1986) reports that ethical culture shapes ethical behavior of members. This concurs with Morris (2009) findings that ethical culture significantly influences auditor behavior. Furthermore, Azis, Subroto, Rosidi and Subekti (2016) study reveals that auditors' ethical behavior and integrity is influenced by strong ethical cultures enshrined in the organizational code of conduct. Sweeney et al. (2010) found that ethical culture significantly influenced auditor's ethical evaluations, while ethical pressure influenced auditor's intention to behave unethically. In addition, Apriliani, Anggraini and Anwar (2014) examined the moderating effect of self efficacy on ethical culture and climate on auditor decisions. Their findings indicate that self efficacy weakly moderated the relationship between ethical culture, ethical climate and auditor decisions. Weber and Green (1991) examined whether principled moral reasoning was associated with higher ethical integrity among accounting students. The findings show that students at higher moral reasoning level were more inclined to support ethical alternatives that depicted ethical integrity compared to those on lower level of reasoning.

Some studies examined integrity in relation to unethical conduct. For example, Webb (2012) examined ethical culture in relation to integrity management. Findings reveal that when senior management and supervisors' have integrity, commit to ethical behavior and enforce a reward and punishment system, unethical behaviour will be reduced even though the likelihood of reporting such behaviour is not affected. Kaptein' (2011) investigated employees' perception of ethical culture in relation to whistleblowing in the U.S. The study results indicate that employees were more likely to behave ethically and correct wrongdoing by intervening directly, blowing the whistle to management or call the ethics hotline than were they to ignore wrongdoing or report it externally. In a more recent study, Kaptein (2016) asserts that even appearance of unethical behavior needs to be prevented as it can have adverse effect on stakeholders' perceptions, damage responsibility to stakeholders and undermine reputation of the organization. Put together, empirical studies suggest that ethical culture is associated with ethical integrity of organizations. It then follows that organizations having stronger and supportive ethical cultures are more likely to be associated with higher organizational ethical integrity and employee integrity. In line with this thinking, the study proposes that:

***H2: Supportive Ethical Cultures have significant influence on Auditor Integrity***

## 6. RESEARCH FRAMEWORK

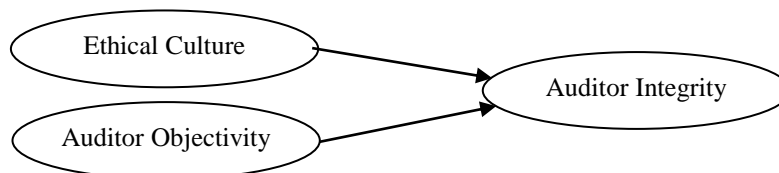


Fig. 1: Proposed Research Framework

In line with the discussions and review of related literature, the study presents the research framework illustrated in Figure 1. The framework shows that supportive ethical cultures and auditor objectivity have an effect on auditor integrity. This is in line with prior studies which find a significant association between ethical culture

and auditor objectivity on one hand (e.g. Bamber & Iyer, 2007; Bauer, 2015; Svanberg & Öhman, 2016) and auditor objectivity and integrity on the other hand (Akter & D'Ambra, 2011; Fan, Woodbine & Scully, 2012).

## 7. RESEARCH METHODS AND MEASUREMENT OF VARIABLES

The study is intended to be a cross sectional survey and will obtain data from auditors about their assessment of objectivity and integrity in relation to their firm's ethical culture. The study will adapt measures from prior studies. For instance, ethical culture will be measured using Trevino et al. (1998) instrument as modified by Shafer and Wang (2010) by 15-items on a six point likert scale ranging from 1 (Completely false) to 6 (Completely true). Auditor objectivity will be measured using Brown *et al.*, (2007) instrument by seven items on a four point scale ranging from 1 (strongly Disagree) to 4 (strongly Agree). Auditor integrity will be measured by nine items from Brown *et al.*, (2007) on a four point-scale ranging from 1 (strongly Disagree) to 4 (strongly Agree).

## 8. EXPECTED OUTCOME

At the end of the study, it is expected that the effect of supportive ethical cultures and auditor objectivity on auditor integrity will be revealed.

## 9. CONCLUSION

Although prior studies have linked objectivity and integrity and ethical culture, no study has examined their combined relationship. This is important because it will provide new knowledge on tackling unethical behaviour by understanding the association between auditor decisions and ethical culture in the audit firm. This study is also expected to provide more insight about the relationship between auditor objectivity, integrity and audit firm ethical culture. The study results may assist in developing viable suggestions on how to solve ethical noncompliance.

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