

# The Mediating Effect of Ethical Judgment on the Relationship Between Ethical Orientation and Ethical Decision

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## Conference Paper

# The Mediating Effect of Ethical Judgment on the Relationship Between Ethical Orientation and Ethical Decision

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## Abstract

Government Internal Auditor Apparatus (GIAA), as a professional organization of government internal auditors, consists of Indonesia's National Government Internal Auditor (BPKP) and Inspectorate on the level of local government and has a very important role in creating clean, fair, transparent, and accountable governance. Nevertheless, in running its responsibilities and functions, GIAA often faces audit conflicts that lead to a dilemma situation. The audit conflict will become an ethical dilemma when GIAA faces ethical and unethical choices that determine an auditor's decision-making (Windsor et al., 1995). GIAA as a professional organization is required to be able to make appropriate conclusion from the audit findings based on the applicable code of ethics in the constitution and profession. Ethical decision is a publicly acceptable conclusion, both legally and morally (Jones, 1991; Trevino, 1986). Several previous studies suggest that there are significant individual and situational factors that influence a person in making decisions ethically (Trevino, 1986). The individual factor that influences one's determination in facing ethical dilemmas is spiritual and ethical orientation, whereas the situational factor that supports in ethical decision-making is personal ethical judgment. Based on the aforementioned explanation, this study aims to examine the effect of ethical orientation on ethical decision, either directly or through ethical judgement at GIAA of Financial and Development Supervisory Board (BPKP) and Inspectorate East Java Local Government. Test results show that ethical orientation has a significant positive effect on ethical decision; ethical orientation has a significant positive effect on ethical judgment; ethical judgment has a significant positive effect on ethical decision; and ethical judgment mediates the relationship between ethical orientation and ethical decision.

**Keywords:** ethical orientation, ethical judgment, ethical decision, GIAA

## 1. Introduction

As the state organizer, government has a shared commitment to uphold good governance and clean government in order to gain public trust. To achieve such goals, the government has established an internal control system. The internal control system

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within the government is a series of processes of audit, review, evaluation, monitoring and other oversight activities on the organization's duties and functions. The government's internal control system is by the Government Internal Audit Apparatus (GIAA).

GIAA is a professional organization of government internal auditors who have the authority to conduct internal supervision on government agencies, institutions, and/or other parties in which there is a State interest in it in accordance with legislation. The government internal auditors have an important duty and role to safeguard the State-owned assets and prevent acts of abuse and misappropriation of such assets. The government internal auditors, in carrying out their profession, are required to have high morality, ethics, attitude and integrity (Mardiasmo, 2013). In carrying out their duties and obligations, the government internal auditors will experience a condition of ethical dilemma. The ethical dilemma arises from ethical and unethical choices while performing duties and obligations. The ethical dilemma will grow to form an ethical orientation within the government internal auditors while performing their duties (Shaub et al., 1994). According to Salim and Salim (1991), ethical orientation is the rationale of the individual to determine attitudes, directions and so on appropriately and correctly with regard to the ethical dilemmas.

The ethical orientation that arises will affect the decisions taken by the government internal auditors. Ethical decisions are both legally and morally acceptable decisions (Jones, 1991; Trevino, 1986). Ethical orientation affects the auditor's ethical behavior as reflected by the ethical decisions he makes [12, 53]. According to Cruz et al. (2000), there is a strong relationship between the ethical orientation of individuals and the ethical decisions to behave ethically.

In addition, the ethical orientation that arises within the government internal auditors will result in considerations related to the prevailing ethical issues. According to Thorne (2000), ethical considerations lead to a consideration as to whether the truth of an ethical action is consistent with what should be done. The process of ethical consideration includes the ethical thought of their professional judgment in an ideal solution to an ethical dilemma.

Ongoing ethical consideration processes will have an impact on ethical decisions generated by government auditors that can be reflected through the behaviors demonstrated by the auditors.

## 2. Hypothesis Development

## 2.1. Ethical orientation and ethical decision

According to Forsyth (1982), the individual's ethical orientation will be very powerful in influencing decision-making related to ethical issues. Idealistic individuals tend to decide not to commit fraud because it can cause harm to others, so they tend to avoid acts that violate ethics. Relativistic people tend to judge decisions more gently, and, as a group, they tend to judge fraudulent action as ethical rather than idealistic [13]. Shaub et al. (1994) argue that more relativistic auditors have less ethical orientation in auditing scenarios and they tend to have unethical decisions rather than the idealistic auditors. Douglas and Wier (2000) provide evidence that the individual ethical orientation associated with ethical decision-making is about slack budget. Based on the aforementioned description, the hypothesis built is:

P<sub>1</sub>: Ethical orientation has an effect on ethical decisions

## 2.2. Ethical orientation and ethical judgement

According to Forsyth (as cited in [5]), ethical orientation is the ability of individuals to evaluate and consider the ethical value in an event. The ethical orientation shows the view adopted by each individual when faced with problems that require ethical solutions to ethical dilemmas. Concern and sensitivity toward ethics are the responsibility of the profession and it requires practice or habit to be sensitive to ethical judgment in all activities. Khomsiyah and Indriantoro (1998) argue that each person has an ethical or self-conceptual orientation of his ethical judgment in accordance with his role. Based on the aforementioned description, the hypothesis built is:

P<sub>2</sub>: Ethical orientation has an effect on ethical judgment

## 2.3. Ethical judgment and ethical decision

Trevino (1986) argues that ethical judgment is the stage of development of individual moral consciousness which emphasizes how an individual thinks about ethical dilemmas, the process of deciding what is right and what is wrong. Rest (1986) states that understanding moral consciousness is part of the overall capacity of the individual to perceive and solve ethical problems. Individuals with dubious ethical judgment will more tend to engage in unethical behavior than those with higher ethical judgment (Lerning, 1978; Ponemon, 1990; 1992; Ponemon and Gabhart, 1993; Trevino, 1986; Trevino and Youngblood, 1990 as cited in Richmond, 2001). Auditors with higher ethical

judgment will have the ease in making a quick decision related to ethical problems experienced. Based on the aforementioned description, the hypothesis built is:

P<sub>3</sub>: Ethical judgment has an effect on ethical decision

#### 2.4. <sup>1</sup>Mediating effect of ethical judgment on the relationship between ethical orientation and ethical decision

Auditors with a high ethical orientation are able to consider an incident or immoral act and decide not to support the deviant behavior (Arnold & Ponemon, 1991). A higher degree of idealism will give rise to more decisions with certain judgment related to the applicable ethics and rules [12]. Hunt and Vittel (1986) conclude that the ethical orientations which are influenced by some antecedent variables are proved to have influence on ethical decisions as well as indirect influence through ethical judgment. Trevino (1986) explains that, when a person is faced with an ethical dilemma, he will consider it cognitively in his mind in the decision-making process. Based on the aforementioned description, the hypothesis built is:

P<sub>4</sub>: <sup>1</sup>Ethical judgment mediates the relationship between ethical orientation and ethical decision

### 3. Methods

Methods of <sup>1</sup>data analysis used in this study are descriptive analysis and inferential statistical analysis. Inferential statistical analysis used is partial least square. Data collection is conducted using survey technique by distributing questionnaires to 326 auditors working at the Government Internal Audit Agency (GIAA) in the central Financial and Development Supervisory Board (BPKP), Central Sulawesi and East Java regions.

The variable of <sup>21</sup>ethical orientation (EO) is measured using two dimensions developed by Forsyth (1980) namely idealism and relativism, in which each dimension consists of five questions and is measured using a <sup>8</sup>5-point Likert scale.

The variable of ethical judgment (EJ) is measured using measurements developed by Pierce and Sweeney (1997) consisting of ten questions and measured using a <sup>8</sup>5-point Likert scale.

The variable of ethical decision (ED) is measured using two case studies tailored to the duties and responsibilities of respondents and measured using a 5-point Likert scale.

## 4. Result

The result of inferential statistical analysis using partial least square indicates the influence between variables as shown in Table 1:

TABLE 1: Direct effect between variables.

Direct effect between variable	Path Coefficient	p-value
EO → ED	0.272	< 0.001
EO → EJ	0.714	< 0.001
EJ → ED	0.391	< 0.001

Based on the results of partial least square, it can be seen that ethical orientation has a significant positive effect on ethical decision, with a path coefficient value of 0.272. This shows that hypothesis 1 is accepted. Ethical orientation has a significant positive effect on ethical judgment with a path coefficient value of 0.714. This shows that hypothesis 2 is accepted. In addition, ethical judgment has a significant positive effect on ethical decision with a path coefficient value of 0.391. This shows that hypothesis 3 is accepted.

The indirect effect of ethical orientation on ethical decision with ethical judgment as mediating variable is calculated using the Sobel test. Based on Sobel test results, the value of  $t$ -count >  $t$ -table, so it can be said that there is indirect effect of ethical orientation on ethical decision with ethical judgment as mediation.

Based on the comparison of the path coefficient between the direct effect of ethical orientation on ethical decision and the indirect effect of ethical orientation on ethical decision with ethical judgment as mediation, it can be concluded that the form of mediation produced is full mediation. This is because there is an increase in the path coefficient value of the indirect effect compared to the path coefficient value of the direct effect.

## 5. Discussion

The result of hypothesis test 1 in this study is consistent with the result of the research conducted by Hunt and Vittel (1986), Ziegenfuss and Singhapakdi (1994) and Frey (2000). The auditors performing their duties at GIAA are expected to be independent and objective in carrying out their profession by establishing an ethical orientation within them. Auditors at the GIAA who have a high ethical orientation when dealing with ethical dilemma issues are proved to be able to make more ethical decisions. With

such an attitude, the hope of government and society toward GIAA as the front guard in eradicating and preventing corruption, crime and waste action can be realized.

The result of hypothesis test 2 in this study is in line with the result of the research of Jeffrey and Weatherholt (1996). Auditor's high ethical orientation will greatly affect the auditor's ethical judgment. The ethical orientation in this regard is a high idealistic orientation and a low relativistic orientation so that, if there are problems related to the enforcement of the code of ethics, an auditor at the GIAA is expected to work professionally using a high ethical orientation as a material in considering ethical behavior.

The result of hypothesis test 3 in this study is in line with the result of the research conducted by Lerner (1978), Ponemon and Gabhart (1993) and Richmond (2001). Auditors who are capable of making a consideration on the basis of ethics have the ability to make good decisions based on applicable ethics. Consideration on the basis of ethics will be able to encourage awareness within the auditor to behave well shown by the decisions made by the auditor.

The result of hypothesis test 4 in this study is in line with the research of Arnold and Ponemon (1991). Auditors with a good ethical orientation will be able to make certain judgment based on applicable ethics. The judgments made are useful for generating an auditor's decision in the face of a dilemma related to ethical issues.

## 6. Conclusion

This research is the first research that tries to see ethical issues as a foundation in taking decisions by government internal auditors. This study tries to relate thoroughly all aspects of decision-making in the face of ethical issues.

In addition, this study is the first study that provides empirical evidence of the importance of ethical judgment in the decision-making process related to the ethical issues faced by the government internal auditors. This study provides an empirical evidence of the importance of ethical judgment in mediating an ethical orientation in order to create an appropriate decision related to ethical issues.

This study supports the theory of planned behavior that in making a decision, human behavior is formed and influenced by the existing consideration and judgment. The judgments undertaken by each human being are influenced by the extent to which the abilities within the human are able judge the conditions occurring within the environment.

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