

**EFFECTS OF PROFESSIONAL CITIZENSHIP BEHAVIOR
ON AUDIT SUCCESS OF CERTIFIED PUBLIC
ACCOUNTANTS (CPAs) IN THAILAND**

**BY
THITIWORADA SANGSAWANG**

**A dissertation submitted in partial fulfillment of the requirements for
the degree of Doctor of Philosophy in Accounting
at Mahasarakham University**

December 2014

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The examining committee has unanimously approved this dissertation, submitted by Miss.Thitiworada Sangsawang, as a partial fulfillment of the requirements for the Doctor of Philosophy degree in Accounting at Maharakham University.

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ABSTRACT

Citizenship behavior of auditors is an importance factor for profession because auditors are guaranteed accuracy of financial information given to stakeholder, thus to build credibility with the auditor, it is considered necessary including good image, reputation, responsibility toward role and social. Then, auditors should be having profession citizenship behavior. Moreover, the objective of this research is to examine the effects of professional citizenship behavior which includes professional conscientiousness orientation, regulation compliance focus, professional loyalty concern, and voluntary self-development intention which has an effect on audit success through audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, and audit excellence. In addition, this research tests the impact of five antecedents (professionalism concern, audit learning, audit value, professional acceptance and stakeholder expectation) on professional citizenship behavior. Furthermore, the moderating roles of audit morality are also investigated. The conceptual model is proposed by drawing on the organization citizenship behavior concept, professional socialization concept, stakeholder theory and cognitive moral development theory. The Certified Public Accountants (CPAs) in Thailand were selected as the sample. A questionnaire is used as the instrument for data collection and an auditor is the key informant. In addition, The Ordinary Least Squares (OLS) regression analysis is a method for testing the hypotheses.

The results indicate that professional citizenship behavior has an effect on professional citizenship behavior consequence; especially, professional loyalty has significant influences on audit ethics awareness, audit practice efficiency, audit



enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success. Moreover, audit ethics awareness positively relates to audit practices efficiency, audit quality and financial information reliability. While audit enthusiasm commitment positively relates to audit practices efficiency and financial information reliability, but has no influence on audit quality. Furthermore, audit practices efficiency positively relates audit quality and financial information reliability. Likewise, audit quality positively relates to financial information reliability and audit excellence. Then financial information reliability positively relates to audit excellence. Also, audit excellence positively relates to audit success. For the influences of that antecedent, this research found that professionalism concern, audit learning, audit value, professional acceptance, and stakeholder expectation have positively affected professional citizenship behavior. Finally, for moderating effect, audit morality is the important factor to encourage only the relationships between each dimension of professional citizenship behavior as audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success.

This research provides the directions and suggestions for auditors to identify and justify key components of professional citizenship behavior. Especially, auditors which have professional citizenship behavior are likely to audit success. Therefore, the auditors who are responsible should be concerned with citizenship behavior, especially on professional conscientiousness orientation, regulation compliance focus, professional loyalty concern, and voluntary self-development intention. However, auditors should be promoting professional citizenship behavior into trustworthy, accountability, and social responsibility under work practice and audit success. The further research should examine the effects of moderators in the different constructs or attempt to posit other moderator variables for the analysis. Furthermore, future research could be conducted on different samples and on a larger scale to widen the generalizability of its findings.



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CHAPTER I

INTRODUCTION

Overview

Before Insolvency of Enron in 2001, the company was previously influential in American energy industry and ranked top ten by Fortune. It struck with a great surprise to the world with the heinous bankruptcy and corruption (Brennan, 2003; Cunningham and Harris, 2006). As the matter of fact, Enron has concealed its genuine financial status and performance for several years. Enron was in debt with thousands of billion US Dollars and never appeared in the annual financial statement. Instead, it reviewed 600 Million US Dollars profitable income in the past 5 years before the emptiness (Gillan and Martin, 2007; Li, 2010; Nelson, Price and Rountree, 2008). The Enron's catastrophe led number of questions from the business sectors particularly the US government. They wanted the answers what the root of this problem is and what the prevention measure should be.

A part of this business destruction was an unethical of auditors in office – Arthur Anderson. It was lack of transparency and negligent. It cooperated with the company's CEO to conceal and maximize the number to deceive the public (John and Coates, 2007; Thomas, 2002). The debt and profit that company has initiated become greater and greater (Berardino, 2001; Cahan and Zhang, 2006). This incident disgraced the public's credibility and trust as well as the auditors. All of these memories will haunt the investors for a long time (Arnold and Lange, 2004; Davis, 2002). Nonetheless, this situation alerts the government and private sectors in the US and Thailand to keep close watches over the auditors' conceptions.

In 2004 Thailand's economic recession, a great deal of companies fell apart the same as Enron such as SinghaParatech Public Company Limited who maximized its income and profit or Picnic Corporation who fabricated the phony account or even Circuit Electronic Industry Public Company Limited arranged and made the false account (Sinjaroonsak, 2013). All matters have their own consequences by unethical and irresponsible auditors which impacted to several agencies concerned. As the result,



the concerned agencies increased their awareness. From the Enron and other companies urged several agencies of Thailand were to be more concerned to this professional, particularly, the Federation of Accounting Professions. The office is an agency that is responsible for auditors, tries to improve the rules and regulations for contributing the auditors' public consciousness.

Besides, the previous research found that there was a study to learn about the auditors' perspective such as the auditors' behaviors towards their reduce audit quality, audit expectations in Thailand (Omgthammkul, 2004; Tiranaprakij and Srijunpetch, 2009). However, in respect of the professional citizenship behavior in accounting in Thailand has a few studies. This factor is an important indication of business examination because the auditors are guarantee the accuracy of accounting information and truly reflect the performance which represents the legitimacy and boost the investors' confidence. For instant, if any of auditors misconduct, act inappropriately or unfairly, they are able to damage the professional and business which ends up by closing themselves or indebtedness like Enron and Arthur Andersen (Culpan and Trussel, 2005)

Therefore, to regain the investors' confidence and reputation (Firth, 1990) of the professional, the study of the professional citizenship behavior is the most significant as being a good citizenship will portray the professional commitment in their works above their passion, faith and devotion in profession. They must uphold the sacrifice and sense of public service in the frame of moral and ethical to guidelines their work performance (Berrone, Surroca and Tribo, 2005; Schlachter, 1990). In addition, being a citizenship behavior is what all organizations or every professional need to thrust and develop their own organizations or individual's effectiveness for achieving their goal including their prestige, trustworthiness and confidence towards the auditors from concerned stakeholder' point of views. Above information is a motivation for researchers' desire to study effects of professional citizenship behavior on audit success in the context of certified public accounts in Thailand.

According to an interest in the phenomenon of professional citizenship behaviors, this research attempts to expand and contribute to the professional citizenship behaviors literature. Theoretically, this research applies two concepts and two principal theoretical frameworks, including organization citizenship behavior



concept, professional socialization concept, stakeholder theory (Freeman, 1984) and cognitive moral development theory of Kohlberg (1971, 1976).

This research develops a construct of professional citizenship behaviors from application organizational citizenship behaviors concept. Organizational citizenship behaviors concept describes that behavior of personal is in-role and extra-role job performance no reward by commitment with a willingness to officiate, work-related to responsible led to success and build benefit for themselves and organizational (Alizadeh et al., 2012; Borman and Motowide, 1997; Graham, 1991; George and Brief, 1992; Karfestani et al., 2013; Organ, 1988, 1990; Podsakoff et al., 2000; Thiagarajan and Kubendran, 2012).

Thus, this research focuses on the auditor's professional citizenship behavior reflects the operation with willingly and fairly to complete the responsible work that leads to self-benefit, public and professional organizations. As good behavior concerning with professional conscientiousness orientation, regulation compliance focus, professional loyalty concern, voluntary self-development intention, and all these behaviors will be a good quality of audits, moreover showing all behaviors are also creating benefit to effective work operation, quality, reliability and success.

Moreover, concept of professional socialization is applied to explain the antecedents (professionalism concern, audit learning, audit value and professional acceptance) of professional citizenship behaviors. Professional socialization refers to recognition or acquisition attitude, learning, knowledge; value influenced career choice and emphasizes behaviors necessary to professional role (Leddy, 1998; MachIntosh, 2003; Weidman, Twale and Stein, 2001) on organization and outcome. It is important theoretical perspective behavior for understanding and explaining action and human behavior.

However, stakeholder theory is applied to explain the stakeholder expectation antecedents of professional citizenship behaviors. Stakeholder theory (Freeman, 1984) is a person and a group of people who will affect on decisions-making in practice, policy and performance. It is explaining perspective of social responsibility. Certainly, cognitive moral development theory of Kohlberg (1971, 1976) used to describe audit morality is a moderate impact on professional citizenship behavior as audit ethics



awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success.

Based on the discussion above, professional citizenship behaviors is a link between behaviors consistent with professional goals success. This research attempts to explain professional citizenship behaviors of certified public accountants (CPAs) in Thailand. Currently, business and complex organizations are related accounting transitions (Chanawongse et al., 2011). Therefore, it is necessary to use the services of an auditor who must know more auditing and service leading to competition for survival in the profession. Thus, a behavior is a part of building the success of the profession. In addition, behaviors have led to creditability and value in the profession.

This research proposes four contributions to the literature on professional citizenship behaviors. Firstly, it proposes new way of professional citizenship behaviors dimensions to examine citizenship behaviors. Secondly, it proposes new application dimensions of professional citizenship behaviors that are different from those created by prior researchers. Thirdly, it proposes the consequences of professional citizenship behaviors by focusing on audit success under organizational citizenship behaviors. Finally, it proposes the concepts of organization citizenship, professional socialization concept, stakeholder theory and cognitive moral development theory which are adopted to explain the impact of internal and external factors on professional citizenship behaviors, leading to audit success in the single model, as previous reviews of professional citizenship behaviors literature to clearly explain the antecedents and the consequences.

Purposes of the Research

The key purpose of this research is to examine relationships between professional citizenship behaviors and audit success of certified public accountants in Thailand. Thus, the specific research purposes are as follows:

1. To examine the effects of each dimension of professional citizenship behavior (professional conscientiousness orientation, regulation compliance focus, professional loyalty concern, and voluntary self-development intention) on audit



ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success.

2. To investigate the effects of audit ethics awareness and audit enthusiasm commitment on audit practice efficiency,
3. To inquire the effects of audit ethics awareness, audit practice efficiency, and audit enthusiasm commitment on audit quality and financial information reliability,
4. To explore the effects of audit quality on financial information reliability,
5. To inspect the effects of audit quality and financial information reliability on audit excellence,
6. To analyze the effects of audit excellence on audit success,
7. To search the effects of professionalism concern, audit learning, audit value, professional acceptance, and stakeholder expectation on each dimension of professional citizenship behavior,
8. To test the moderating effects of audit morality that has influences on the relationships among each dimension of professional citizenship behavior, and audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success.

Research Questions

The key question of this research is how professional citizenship behavior has an effect on audit success. Also, the specific research questions are as follows:

1. How does each dimension of professional citizenship behavior influence audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success?
2. How do audit ethics awareness and audit enthusiasm commitment have an influence on audit practice efficiency?
3. How do audit ethics awareness, audit practice efficiency, and audit enthusiasm commitment affect audit quality and financial information reliability?
4. How does audit quality have an influence on financial information reliability?



5. How do audit quality and financial information reliability have an influence on audit excellence?

6. How does audit excellence have an influence audit success?

7. How do professionalism concern, audit learning, audit value, professional acceptance, and stakeholder expectation affect each dimension of professional citizenship behavior?

8. How does audit morality moderate the relationships among each dimension of professional citizenship behavior and audit ethics awareness, audit practice efficiency, and audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success?

Scope of the Research

This research aims at examining the effects of professional citizenship behavior on audit success of certified public accountants in Thailand. Moreover, this research apply organization citizenship behavior concept to explain relationship professional citizenship behavior and consequence. Professional citizenship behavior is the auditor's behavior focus sense of responsible in-role and extra-role to beyond obligation in citizenship profession and effect toward audit success. Interestingly, this research concentrates professional citizenship behavior enables auditor to success their outcome work performance such as audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability and audit excellence.

Likewise, there are many variables in this research objectives and research questions. Indeed, professional citizenship behavior construct, four dimensions are consisted. The first, professional conscientiousness orientation refers to behavior of auditors who work with honesty, engagement, punctually and prudence reflecting the responsibility and exceeds obligations assigned. Second, regulation compliance focus refers to the auditor featured on the cooperation auditing standard, accounting standard, law and other rule related to professional operational. Third, professional loyalty concern refers to auditor's behaviors indicating love and faith in the profession by protecting, promoting and supporting the profession so that it is perceived positively by



the public. The finally, four voluntary self-development intention refers to the auditor who is committed to improve the knowledge, skills, and performance abilities with admission to attend training courses in other than the ones federation of accounting professions requires.

When an auditor builds professional citizenship behavior, it is the most success audit in the audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success. Audit ethics awareness refers to the auditor, who gives attention to good behave, a code of conduct practice and a basic guideline allowing professional practitioners work correctly. Audit practice efficiency refers to the results of the operation that uses knowledge and ability to plan, develop, and improve the audit to cover various issues of the standard fulfilling the needs of users with timeliness (Jirapattanaponsin and Usshawanitchakit, 2013).

Moreover, audit enthusiasm commitment refers to the auditor with intention, caring, and dedication to their work with a nimble and agility, diligence, and is also indomitable to obstacles at work. Audit quality refers to the outcome of the audit process that can completely test corruption or error and can present the audit report accurately so it also reflects the state of the customer's affairs (DeAngelo, 1981; Palmorse, 1988). Financial information reliability refers to the character of neutral data that is complete, comparable, and useful for the decision of financial statement users (Ninlaphay, Ussahawanitchakit and Boonlua, 2012). Audit excellence refers to outcomes of operational achievement, better than the standard which can reduce errors and present information correctly, fast and with continuous quality. Audit success refers to customer satisfaction resulting from the performance of the auditor to make the customer trust and believe and who continues to be a customer forever (Nicolaou, 2000; Khan Pichit, Ussahawanitchakit and Boonlua, 2011).

Organization citizenship behavior concept is applied to explain and develop constant of professional citizenship behavior and relationship between professional citizenship behaviors as consequence. According to professional socialization concept and stakeholder theory are applied to describe the five antecedents and relationship of professional citizenship behavior. Moreover, cognitive moral development theory is explained to audit morality moderator.



However, five variables are assumed to cause of occurred professional citizenship behavior and are important factor in behavior. They are antecedents of professional citizenship behavior, including professionalism concern, audit learning, audit value, professional acceptance and stakeholder expectation. Professionalism concern refers to the auditor who focuses on performance by using skill, knowingness in auditing correctly under the adherence to profession. Audit learning refers to education, ascertains, knowledge exchange about the auditing steps and methods of auditing continuously as the use for problem solving and improve specifically audit work. Audit value refers to the recognition of the audit benefits which create by planning and standard operation making auditor reliably and reflects a concise performance, transparent, and on time as scheduled. Professional acceptance refers that the positive attitude towards the professional auditors when given knowledge, understanding, about concept, image, and professional reputation which originates interest, concede, and ready to perform their duties with pride. Stakeholder expectation refers to auditor's recognition to the need of groups or individuals who want the auditor to follow to satisfy the need of financial reports user such as supervision agencies, professional council, and customer and public as a result, the auditor must perform their duties effectively for transparency, reliability, and quality (Freemam, 1984; Wirotarat and Ussahawanitchakit, 2013).

Moreover, investigates audit morality is a moderator which can influence the relationship in the conceptualization model. Audit morality refers to auditors who are adhere to virtue, with right or wrong recognition, what is the right thing to do or should not do in the surrounded situation of monitoring (Idiab, Hason and Ahmad, 2012; Kohlberg, 1996; Ussahawanitchakit, 2012).

Accordingly, this research proposes certified public accountants (CPAs) in Thailand and gathered data from the samples drawn from the department of business development ministry of commerce data based online. Therefore, CPAs are designated as population and sample. A questionnaire mail survey is utilized for data collection. Statistical techniques which include correlation analysis, variance inflation factor, factor analysis, and regression analysis are employed to test the postulated hypotheses.



Organization of the Dissertation

This research is organized into five chapters. Chapter one presents an overview of the research, the purposes of the research, research questions, the scope of the research, and organization of the dissertation. Chapter two reviews the relevant literature on professional citizenship behavior, theoretical foundations, the relationships among variables, and develops the related hypotheses for testing. Chapter three discusses the research methods, sample selection and data collection procedure, the variable measurements of each construct, the development and verification of the survey instrument by testing reliability and validity, and the statistics and equations to test the hypotheses. Chapters four illustrates the empirical results and the discussion, explicates previous studies, plus empirical results of this empirical research and additional analysis. Finally, chapter five shows the summary of results, the theoretical and managerial contributions, the limitations, and the future research directions.



CHAPTER II

LITERATURE REVIEW AND CONCEPTUAL FRAMEWORK

The previous chapter provides an overview of the conditions with professional citizenship behavior which the research objectives, research questions and the scope of the research. Consequently, these chapters illustrate the construct of the conceptual framework and a review of previous studies and relevant literature. The core construct of the conceptual framework in this research is professional citizenship behavior. This research provisioned empirical evidence toward factors that have led to behavior and its effect on audit success through the professional citizenship behavior phenomenon. Hence, this research attempts to integrate many theoretical perspectives that support how professional citizenship behavior affects audit success. The theories applied in this research include organizational citizenship behavior concept, professional socialization concept, stakeholder theory and cognitive moral development theory. In an earlier overview of the literature, the role of the antecedents and the consequence professional citizenship behavior are drawn. The literature review is intended to provide an understanding of the founding fields on the proposed conceptual framework.

This chapter is organized into three sections. The first section introduces theories that backup the conceptual framework in this research. The literature review and hypotheses development with the theoretical discussion and explains relationships among the constructs of the conceptual framework, in the second section. Finally, the third section shows the summary of hypotheses relationships and their descriptions.

Theoretical Foundations

To clearly understand the relationships among all constructs, organizational citizenship behavior concept, professional socialization concept, stakeholder theory and cognitive moral development theory are applied to explain the relationships between the antecedents and consequences of professional citizenship behavior, each of which is detailed in the following.



Organization citizenship behavior concept

Professional Citizenship behavior is important and necessary to the success of the profession and organizational because the role of professional citizenship behavior is behavioral acts that bring about success and acceptance in society. Moreover the audit professional is a career with the demands of society and higher competitive in ASEAN. Thus, professional rises to be a higher level and has professional value. Audit is citizenship behavior action in a profession leads to creditability and benefits the profession or organization.

This research applied the concept of organizational citizenship behavior (OCB) leading to professional citizenship behavior .Occurrences of citizenship concept in management science, organization under the organization citizenship behavior. Karfestani, Shomani and Hasanvand (2013) described as a combination of society, educational science, political based on assumptions as follows: (1) Organization is a major component of the community and plays a critical role in human life. (2) Human intellectual capitals in determining the main components of the organization. (3) Human spent the life with the organization and interaction. (4) Management and organization considered responsible, reliable, knowledge-oriented human, brave representing significant and lead to success of organizations (Jamali et al., 2009).

The occurrence of citizenship and human rights in social life does not mean the responsibility starting from the occurrence of local, national and international community but this means cooperation activities in social life and the institutions that provide cooperate responsibility, Promote, support, take care and use the materials or resources for the benefit of society (Lotfabadi, 2006). In addition, the citizenship is not simply a matter of individual and personal topics and also includes family citizenship, vocational citizenship or cultural citizenship that the person must know their rights and responsibilities (Lotfabadi, 2006). One of the topics was the importance of citizenship as organization citizenship and also connected to the appropriateness of personal behavior that occurs in organizations.

Moreover, influence moral lead to measure the relationship of individual properties, goodness of person, rules of society and morality that will lead to a different personal behavior (Sohrabi and Khanlari, 2009) for organization citizenship behavior.



The concept of Organ (1991) the concept developer of organization citizenship behavior next to Barmard (1983) and Katz (1994) known in OCB under key elements specific are as follows; (1) behaviors that explain about formal and informal behavior in organization. (2) The behavior is not caused by a prize or reward. (3) The behaviors that do by the objectives of the individual. (4) Behaviors that affect to the performance and success of the organization (Senobari, 1999). The Organ also believe that job satisfaction will affect a personal trend and the desire to help their colleagues and motivation to cooperation activities that trying to establish a good cooperation to the organization and cause the performance and better results for the organization.

Bolino (1999) and Halbesleben et al. (2010) trying to explain that is the support one of the employees in the organization or represent the values of the organization cause of the beneficial to the organization rather than personal interest and also expression with voluntary without any award or incentive from the organizations and also not a defined role. Moreover, organization citizenship behavior also refers to the behavior with the person directly and about the organization which the people who practice this behavior will benefit both individuals and organizations with the progress as well (Williams, 1988; Williams and Anderson, 1991).

On the part of citizenship behavior also reflects a sense of responsibility in the operation and the behavior has also been divided into two types are: in-role behavior is the behavior which is clearly defined responsibilities and the other one is extra-role behavior this is a behavior that is not formally defined but the society in the organizations have recognized and valued (Katz, 1994). The prior research pointed out the elements of organization citizenship behavior consists altruism, sportsmanship, organizational loyalty, consciousness, individual initiative, civic virtue, and self-development (Lavelle, Rupp and Brockner, 2007; Podsakoff et al., 2000), which these elements represent the citizenship behavior of the organization that have been popular, reliable and valuable in society and depend on the individual to accept and practice.

Borman and Motowidlo (1997) believed that research and experience of the past recognize the employees selection oriented vocational performance in the context of various duties are important and necessary for building an efficient and effective to organization and leads to success. In additional, Podsakoff et al. (2000) presented a critical review of a detailed theoretical and literature review for the antecedents and



consequences of organizational citizenship behavior and dimension from 200 studies published and in a span of 1983 to 1999. Prior research examines four major categories of antecedents such as organizational characteristic, task characteristics, individual characteristics and leader behaviors that bring about a motivational aspect of citizenship behavior. Moreover, the research attempts to explain the result consequences that have an effect on citizenship behaviors for instant satisfaction and the success of work form citizenship behaviors action (Lambert, 2000; Torlak and Koc, 2007).

Thus, in this research applied organizational citizenship behavior to the development of the dimension of professional citizenship behaviors and explains the relationship between professional citizenship behavior as consequences (audit ethics awareness, audit practice efficiency, audit enthusiasms commitment, audit quality, financial information reliability, audit excellence and audit success).

Professional socialization concept

Professional Socialization is referred to acquisition process of knowledge, values and skill necessary for success to professional career requiring, especially skill and knowledge that influence on one' professional development (Weidman, Twale and Steni, 2001). Moreover, Professional socialization is based on role theory which has responsibility to society (Leddy, 1998). In other word, professional socialization defines to acquisition and recognized of attitudes, skills, knowledge and value pertaining to a professional subculture and effective members of society (Macintosh, 2003; Page, 2005).

The many authors have been defined as professional socialization (Blaiss et al., 2006; Hardy and Conway, 1988; Haynes, Butcher and Boese, 2004; Leddy, 1998; Weidman, Twale and Steni, 2001). Most of the authors agreed that professional socialization is a process of acquisition knowledge, learning, attitudes, skill, role and value into professional (Creasia and Parker, 2007). However, professional socialization described process, behavior and outcome with member of a professional under condition knowledge and responsibility (Lai and Lim, 2012).

Professional socialization have the three phases, it consists pre socialization, formal socialization and post-socialization (Maclellan, Lordly and Gingras, 2011). Klossner (2008) explained that pre socialization and formal socialization are focus occurring before and during the professional formal education by describing



individuals, beliefs, experiences, learning and values influence on future roles until to the present role career or occupation choice. Post-socialization is focus organizational socialization or professional socialization after occupation, into professional identity under assuming realizing practice, development career, focus on participation into career-long and reputation (Maclellan, Lordly and Gingras, 2011). In additional, interpretive approach professional socialization emphasizes human agency of organization in work practices and socialization that has importance organization citizenship behavior (Poohongthong, Surat and Sutipan, 2014; Ongiti, 2011).

Moreover, professional socialization research is applied for many fields: pharmacy, nursing, teaching, accounting, law and MBA (Anderson-Gough, Grey and Robson, 1998; Duff and Ferguson, 2011; Page, 2005). For instant, the dimension of professional socialization for accounting student and CPA firm, and professional socialization of disabled accountants (Duff and Ferguson, 2011; Wright and Bjorklund, 1976).

Thus, this research professional socialization concept applied to describe professionalism concern, audit learning, audit value, and professional acceptance variables are antecedences of professional citizenship behavior and relationship between antecedence as professional citizenship behavior under assumed an interpretive approach to professional socialization. From perspective of professional socialization concept, this research believes that professional citizenship behavior of Certified Public Accounts (CPAs) will have cause from affect professional socialization and including several factors since starting, acquisition attitudes, learning, knowledge, skill, value and acceptance in accounting occupation and accounting professional. As the result, outcome of receiving professional socialization and socialization leads to citizenships bebies that have responsibility on the role and society and including the profession in the long run.

Stakeholder theory

Stakeholder theory is basic from concept framework of Barnard (1938) in his point view is positive thinking of managers and encourages to social responsibility. Follow by Freeman (1984) who developed concept of stakeholder theory and described theory as the core concept defined to group or individual who has affected from



decisions, policy and performance to achievement of organizational goals (Freeman, 1984). On the other hand, stakeholder theory is expanding the understanding of the firm nature. It would have been expected social responsibility and stakeholder care (Simmons, 2004).

Moreover, understand in stakeholder theory. It does begin from stakeholders' expectations to need interesting and regard social responsibility in term community, social and public (Branco and Rodrigues, 2007). However, stakeholder theory is key groundwork of development concept relationship between stakeholders and organization in term accountability and social responsibility (Thongkacho, 2013). The managers need to do the right thing and consider stakeholders involved; besides, regard to the interests of the shareholders or owners (Yi et al., 2011). In addition, Goddard (2004) assented that support and participation of stakeholders had direct related with the social responsibility of firm; especially, encouraged and participated in evaluating the firm performance in citizenship of society.

Investigate; citizenship has begun to be increasing in association to firm, whether in terms of responsibilities and social role, or stakeholders (Crane, Matten and Moon, 2004). For instance, corporate citizenship has a significant disclosure of business ethics to be protecting gain of stakeholders (Matten, Crane and Chapple, 2003). Thus, stakeholder, firm or corporate and citizenship have to relate.

From stakeholder theory perspective, stakeholder issues related social responsibilities and necessary for auditor who is expected to responsible on society in the point view of stakeholder. Solomon and Lewis (2002) argue that auditors' behavior relates and affects on stakeholder. Thus, auditors' thinking should be recognition stakeholder's expectation, responsibilities toward clients, group or all individuals and practice expectation to agency between stakeholders as organization and professional citizenship behavior presentation.

Therefore, this research has used stakeholder theory to apply and explain stakeholder expectation variable as antecedence of professional citizenship behavior and relationship between stakeholder expectations as professional citizenship behavior.



Cognitive moral development theory

This research implements Kohlberg (1971,1976) cognitive moral development theory by applying to study in the subject of moral development, focused on the display and behavior changes through multiple moral levels and influences of the changes are focused on enhancing the operating performance and the behavior of the members. Kohlberg (1976) explains the perception of the personal moral progress through three levels comprising pre-conventional levels, conventional levels, and post-convention levels (Kohlberg, 1976). Each level represents a person, who used a moral reasoning to express different behaviors.

Starting at pre-conventional level which a person is aware of themselves and interested, pay attention to themselves, to choose things that are beneficial to themselves both the tangible and intangible which are the moral reasoning of providing personalized services and moral reasoning at this level, it is reinforcement of the behavior but when a person gets more moral or get more cognitive moral development (Chin and Chou, 2013), it will result in the continuation in conventional levels, individuals to demonstrate the reasoning behavior on the accuracy is acted by religious, laws or rules of the group on the basis of social relativism, especially individuals' behaviors are reinforced by the desire to create the long-term relationships with society and the trust of moral reasoning and be based on the expectations of society such a conduct in accordance with the law (Kohlberg, 1984).

In addition, the post-convention levels, the development of ethics in advanced, selected and showed the behavior which what is better, what is more important and then made a decision, used moral reasoning at this stage is above the rules but it is the common sense of the person, who cares the common interest. From cognitive moral development that was found intellectual development to strengthen individual's ethics and able to learn and practice on may take time to develop and accumulated knowledge, understanding and the reasonableness to identify the ethical (Drumm, 2002), which is quite time-consuming, or perhaps a lifetime. The cognitive moral development is comparable to cognitive moral development and if the auditor uses the moral reasoning it means auditors are influenced by moral that will affect as a professional citizenship behavior. Especially the auditor is in a moral in post-convention



levels can show the citizenship behavior better than the auditor perceived pre-conventional moral level.

Moreover, previous research of Ussahawanitchakit (2012) found that auditors who have audit morality are a key factor and influence explaining best audit practice and audit performance. Therefore, this research has used cognitive moral development theory of Kohlberg (1971, 1976) to be applied to describe the audit morality as a moderator of professional citizenship behavior and effect toward audit success under the influence of the moral.

In summary, organization citizenship behavior concept is applied to explain the behavior of professional citizenship behavior and leads to audit success. Furthermore, the professional socialization concept describes professionalism concern, audit learning audit value, and professional are factors influencing on professional citizenship behavior. Moreover, stakeholder theory is applied and explains to stakeholder expectation that is an external factor affects professional citizenship behavior. In addition, cognitive moral development theory is using the extended audit morality as a moderator.

These theories illustrate the relationships of professional citizenship behavior and its antecedents and consequences as shown in Figure 1. The next section elaborates on the literature review and the hypotheses of professional citizenship behavior as discussed below.

Relevant Literature Review and Research Hypotheses Development

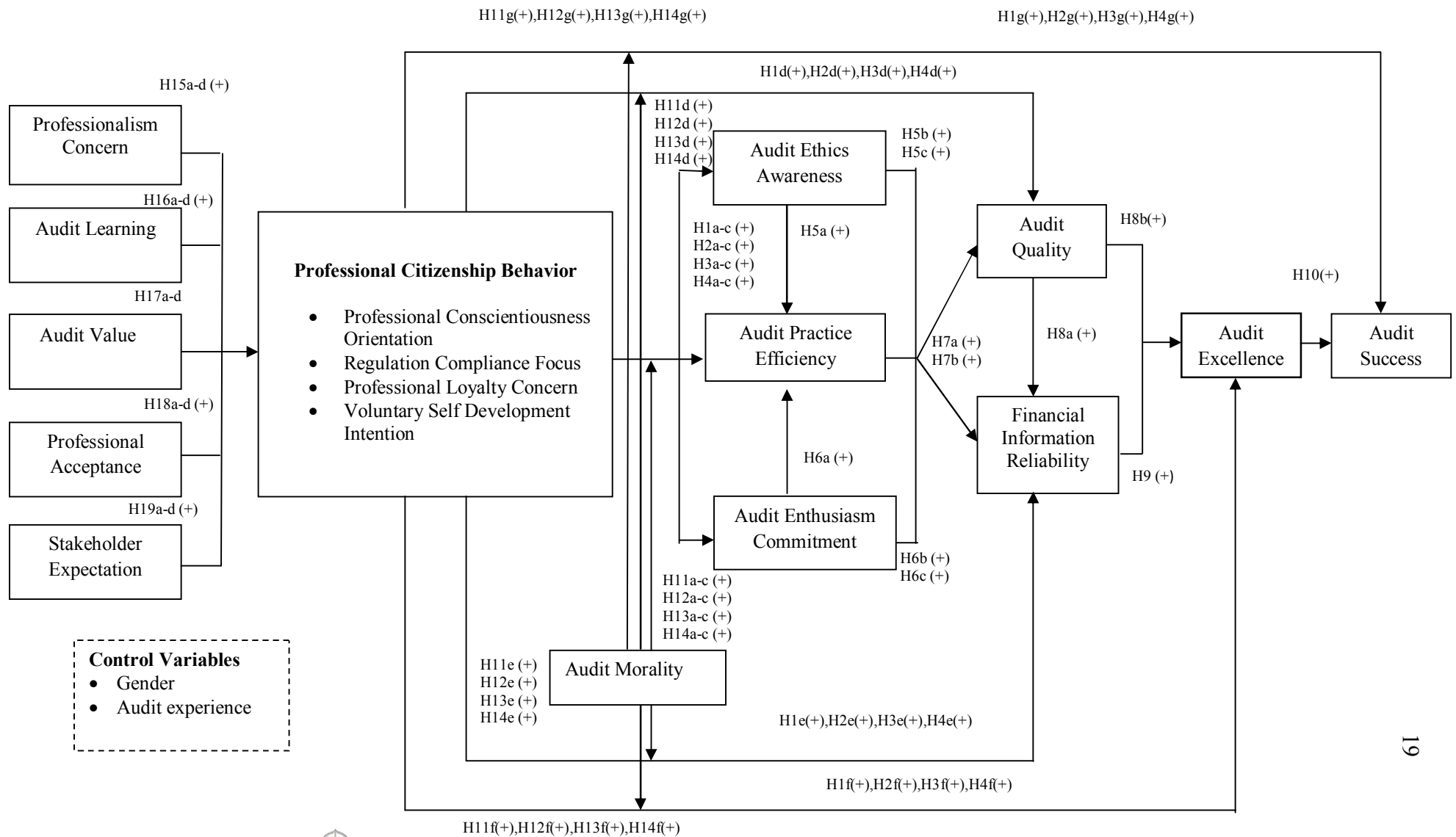
According to the theoretical foundations, professional citizenship behavior on audit success is the independent and dependent variables of the research respectively. Audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability and audit excellence are the mediating effects of the research. Professionalism concern, audit learning, audit value, professional acceptance, and stakeholder expectation of professional citizenship behavior are also the antecedents. Lastly, audit morality is the moderating variable of the research.



This research proposes that professional citizenship behavior is positively associated with audit success. Moreover, the mediating effects of audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability and audit excellence are tested. Audit ethics awareness, audit practice efficiency, and audit enthusiasm commitment are supposed to have a positive relationship with audit quality and financial information reliability. In addition, audit quality and financial information reliability are supposed to have a positive relationship with audit excellence. Meanwhile, professionalism concern, audit learning, audit value, professional acceptance, and stakeholder expectation are the antecedents of professional citizenship behavior which are positively related to each dimension of professional citizenship behavior. Finally, audit morality as a moderator assumes that the more audit morality there is, the stronger the positive relationships among the audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success of professional citizenship behavior will be. Then, a conceptual model of this research is presented in Figure 1.



Figure 1 Conceptual Model of Effects of Professional Citizenship Behavior on Audit Success of Certified Public Accountants (CPAs) in Thailand



Professional Citizenship Behavior

Professional citizenship behavior is an important key focus of the study in this research. Professional citizenship behavior is the concept to build the encouragement to the professional auditor is showing a behavior of their occupation by considering on the common interest mainly. The previous research professional and professionalism refer to occupation requiring advanced education or individual engaged in an activity and including components skill, expertise, ability, knowledge, ethics, autonomy (Hall, 1968 Lampe and Garcia, 2003). Thus, research focus auditor has knowledge, ability, skill, ethics and autonomy in professional accounting and considered representative of organization or professional in terms accountability role, social responsibility and professional citizenship behavior.

Moreover, research focus auditor's professional citizenship behavior reflects the operation with willingly and fairly to complete the responsible work that leads to benefit of public and professional. The cause is from the bankruptcy of Enron and WorldCom aboard or even in Thailand, that cause the problem is the suspicion, distrust and mistrust in the auditors because no freedom to work for the auditors (Deboran, Lind and Franke, 2004), the dominance of the executive in performing the task of trying to conceal, distortion of information to the financial statements users and misunderstandings as well as the lack of work ethic (Azibi and Tondeur, 2010; Byrnes et al., 2002).

The auditor was seen as negligent operation resulting in reliable and trust are reduced including the lack of social responsibility and that is damage the reputation of the profession (Linthicum, Reitenga and Sanchez, 2010). In order to create a good conscience and the positive image to the auditor so, the auditors should have a good behavior of a professional citizenship behavior to reflect a common sense of the responsibility in the work and have more consideration on the common interest including the ethical practice so, researcher has introduced the concept organizational citizenship behavior applied as a guideline in presenting professional citizenship behavior.

The prior research found that it is the behavior that occurs without forcing the most of behavior and expression which is the looks beyond the practice and behaviors that are showing their personal style (Bateman and Organ, 1983; Organ,



1988). On the part of Bolino et al. (2004) found that the organizational citizenship behavior is one of the important roles that reflect the responsibilities of the employee be willing to work with voluntarily and willingly. In addition, research of Bienstock et al. (2003) has also mentioned the main purpose of bringing organizational citizenship behavior to apply in various research also show the responsibility to practice caused by the good behavior to the organization.

In review of the literature, organizational citizenship behavior can be studied in a variety of ways. For example, researchers have focused on surveys about the applied use organizational citizenship behavior concept lead to professional citizenship behavior. Some researchers focused on the outcomes to be received from organizational and professional citizenship behavior. Other studies investigated an important factor that influences professional citizenship behavior. Below is the summary of the empirical studies applied of professional citizenship behaviors as presented in Table 1.



Table 1 Summary of Key Literature Reviews on Professional Citizenship Behavior

Authors	Title	Independent Variables	Dependent Variables	Results
Organ (1990)	The motivational basis of organizational citizenship behavior.	Courtesy, Altruism, Sportsmanship, Conscientiousness, and Civic Virtue	Commitment and Job satisfaction	Organizational citizenship behavior relates to job satisfaction and organizational commitment and a conceptual development are incorporating the finding to and for suggestion that is path of further research understanding and dynamic of organizational citizenship behavior.
Graham (1991)	An essay on organizational citizenship behavior.	obedience, loyalty, and political participation		Organizational citizenship behavior is posited as the organizational equivalent of citizen responsibilities, which there are three categories: loyalty, political participation and obedience. Suggestion for other areas of OCB advantages of using organizational citizenship behavior as a global measure work is defended of individual behavior.



Table 1 (Continued)

Authors	Title	Independent Variables	Dependent Variables	Results
George and Brief (1992)	Feeling good-doing good: A conceptual analysis of the mood at work-organizational spontaneity relationship.	helping co-workers, making constructive suggestions, protecting organization and spreading goodwill.	Positive mood	Finding organizational citizenship behavior effect is a positive effect on mood at work.
Walter and Motowidlo (1997)	Task performance and contextual performance: The meaning for personnel selection research.	Task	Activities Following, organization rules and procedures.	The study uses personality Inventory to confirm that relation between personality and contextual criteria are higher relation between personality and overall performance. This research found that links between individual criterion elements and predictors go to be personnel taste.

Table 1 (Continued)

Authors	Title	Independent Variables	Dependent Variables	Results
Moorman et al. (1998)	Does perceived organizational support mediate the relationship between procedural justice and organizational.	Procedural justice	Interpersonal helping, personal industry, Individual initiative and Loyal boosterism.	The research suggests that procedural justice is an antecedent to recognition organizational support which in turn fully mediates its related to three of four organizational citizenship behavior dimension.
Robert, Shepard and Wolfle (2002)	A Social contract perspective on organizational citizenship behavior.	Stronger communitarian beliefs	Loyalty, Advocacy, participation and Social participation.	This research suggest that preliminary support for a relationship between communitarian beliefs as greater performance of three types of organizational citizenship behavior are loyalty, social participation and advocacy participation.

Table 1 (Continued)

Authors	Title	Independent Variables	Dependent Variables	Results
Wijayanto and Kismono (2004)	The effect of job embeddedness on organizational citizenship behavior the mediating role of sense of responsibility.	Job Embeddedness, Organization and Community.	Altruism, Conscientiousness and Loyalty.	The result flinging the hypothesis of job embeddedness positively related by OCB. However, result shows it failed to support the prediction of the mediate effect of employee toward sense of responsibility in causal related between job embeddedness as organizational citizenship behavior.
Koberg et al. (2005)	Empirical Evidence of Organizational Citizenship Behavior form the Health Care Industry.	Group, Trust and Mutual Influence Group Effectiveness.	Courtesy, Altruism, Sportsmanship, Conscientiousness, and Civic Virtue.	This research found that personal as well as group characteristics affect on organizational citizenship behavior.

Table 1 (Continued)

Authors	Title	Independent Variables	Dependent Variables	Results
Snape and Redman (2010)	HRM Practices, Organizational Citizenship Behavior, and Performance: A Multi-Level Analysis.	Perceived organization support	Altruism, Compliance, and In-role behavior.	findings suggest that HRM practices had a positive influence with compliance, mediated by perceived job influence, and that influence intervened in an influence indirect association between HRM practices and altruism.
Singh and Singh (2010)	Role of Stress and Organizational Support in Predicting Organizational Citizenship Behavior.	Role Overload and Perceived Support Organizational	Courtesy, Altruism, Sportsmanship, Conscientiousness, Civic Virtue, Loyalty and Self- Development.	Finding research found role overload was positively with OCB directed toward individuals (OCBI) although, and relationship between organizational citizenship behavior role overload directed towards organization (OCBO) was found non-significant. Perceived organizational support was positively with OCBO and OCBI both. (self/superior).



Table 1 (Continued)

Authors	Title	Independent Variables	Dependent Variables	Results
Wang et al. (2010)	Five dimension of Organizational citizenship behavior: Comparing antecedents and levels of engagement in China and the US.	Perceived supervisor support and Perceived supervisor Support China, US.	Conscientiousness, Civic Virtue, Sportsmanship, Altruism and Courtesy.	The results finding that Chinese respondents have a higher level of courtesy and sportsmanship and a lower level of civic virtue than US respondents. Mover, perceived supervisor support is related to all five organizational citizenship behavior dimensions for the Chinese sample and US sample, perceived distributive justice is related to conscientiousness, sportsmanship related to altruism and marginally.
Ahmadi, Ahmadi and Tavreh (2011)	Survey relationship between Organizational Justice and Organizational Citizenship Behavior (OCB) of food Product firms in Kurdistan Province.	Organizational Justice.	Conscientiousness, Civic Virtue, Sportsmanship, Altruism and Courtesy.	Results found that there are meaningful relationships between dimensions of organizational justice toward OCB except of informational justice.

Table 1 (Continued)

Authors	Title	Independent Variables	Dependent Variables	Results
Fakhri and Talebzadeh (2011)	A framework for Professional citizenship education based on Knowledge management principles.			This paper through previous studies and review of literature has been explained the dimensions of professional citizenship education and considering knowledge management principles on human, intellectual capitals and promoting social in educational in Iran.
Chou and Pearson (2011)	A Demographic Study of Information Technology Professionals' Organizational Citizenship Behavior.	Age, Gender and Tenure.	Conscientiousness, Civic Virtue, Sportsmanship, Altruism and Courtesy.	The results found that tenure and age are relating predictors of an IT professional of OCB. Results finding can be used by organizations and managers to create a work environment by OCB is encouraged.



Table 1 (Continued)

Authors	Title	Independent Variables	Dependent Variables	Results
Ince and Gul (2011)	The Effect of Employees' Perceptions of Organizational Justice on Organizational Citizenship Behavior: An Application in Turkish Public Institutions.	Interactional Justice, Procedural Justice, and distributive Justice.	Development, Helpfulness, Self- Development Appropriation, Sportsmanlike and Take care of the job.	The results show positive relationship between procedural justice and lead to organizational development and care of the job, transactional justice and distributive justice and lead to organizational development, own age and self-improvement taking care of the job behaviors.
Benjamin (2012)	The Influence of Affective Commitment On Citizenship Behavior and Intention to Commercial Banks' Employees in Nigeria.	Affective Commitment.	Conscientiousness, Civic Virtue, Sportsmanship, Altruism , Courtesy and Voluntary Turnover.	The results show based on respondents' perceptions, revealed that affective commitment had a statistically relationship by OCB and voluntary turnover intentions.



Table 1 (Continued)

Authors	Title	Independent Variables	Dependent Variables	Results
Thiagarajan and Kubendran (2012)	An Empirical Study On Organizational Citizenship Behavior in Private Sector Banks In Tamilnadu.			In this research an attempt has been made to identify the many factors influence on employee and towards organizational citizenship behavior. In the study shows scenario, identification of employee organizational citizenship behavior goes to be element. This study found that employees in two private sector banks show their citizenship behavior through, sportsmanship, helping, loyalty, organizational compliance, individual initiative, and civic virtue. The future growth of organizations on continuous development need to give importance and encourage the employees who show this sort of organization citizenship behavior.

Table 1 (Continued)

Authors	Title	Independent Variables	Dependent Variables	Results
Alizadeh et al. (2012)	Antecedents and Consequences of Organizational Citizenship Behavior (OCB).			The research described the antecedents of OCB from comprehensive perspective, including role clarity, organizational commitment, leadership individual traits and organizational justice. The effect of these antecedents is related with five organizational performance parameters namely reduced turnover, employee satisfaction, reduced absenteeism, loyalty, consumer loyalty and consumer satisfaction. The research also stressed on the need to assess the related of gender, age and experience on OCB. Moreover, paper proposed an endeavor to incorporate three dimensions via: gender, age and experience to assess their related on OCB.

Table 1 (Continued)

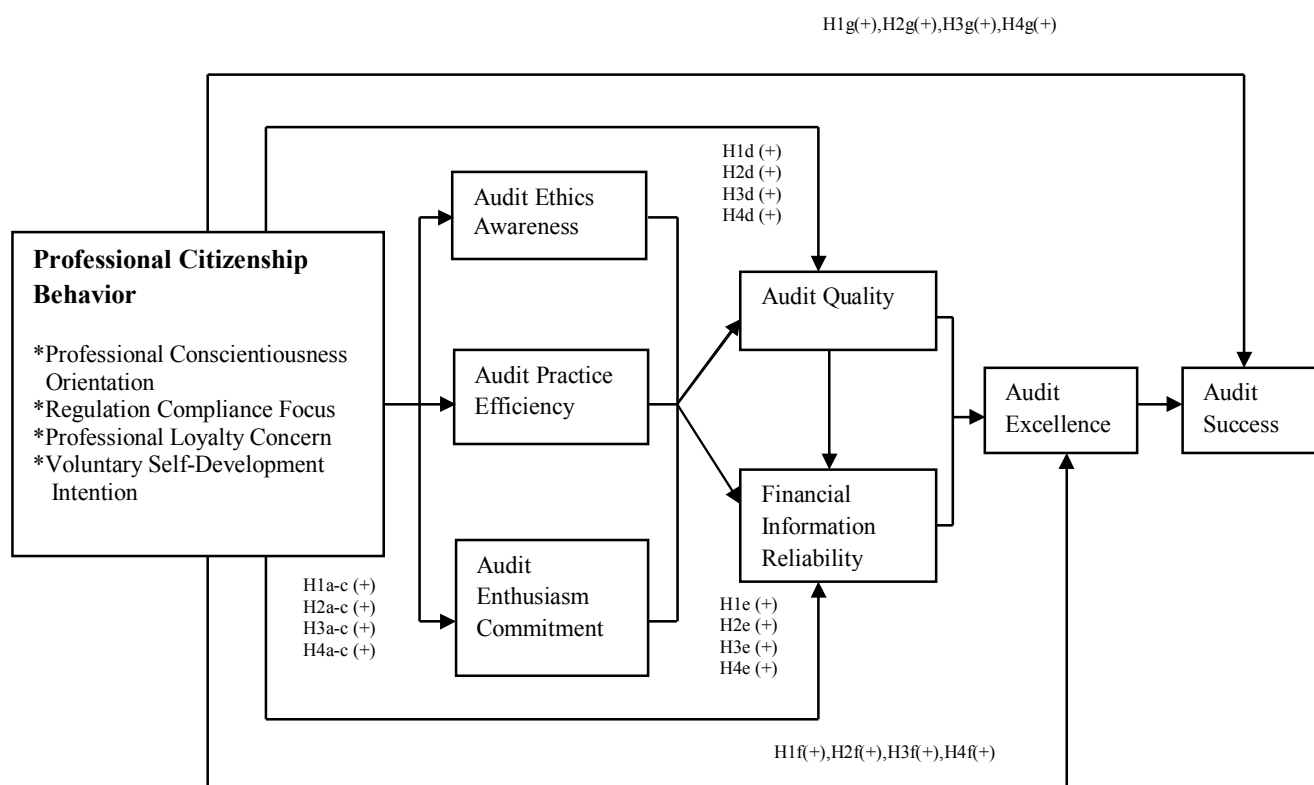
Authors	Title	Independent Variables	Dependent Variables	Results
Karfestani, Shomami and Hasanyvand (2013)	Organizational Citizenship Behavior as an Unavoidable Necessity for increasing the effectiveness of Organizations.			In this research, to emphasized the definitions of OCB, classifications and formation of this behavior action are studied, as well as its nature in the many cultures are discussed, finally the factors affecting and forming the citizenship behavior concurrently with its consequences are explained.
Sunaryo and Suyono (2013)	A Test of Model of The Relationship Between Public Service Motivation, Job Satisfaction And Organizational Citizenship Behavior.	Job satisfaction and Public Service Motivation.	Altruism and Compliance.	The results examine that public service motivation has a positive effect on job satisfaction. Furthermore, that public service having higher motivation in provided public service and more likely to be satisfied with job and job satisfaction is found to be related to the OCB. The higher job satisfaction leads public employee to perform OCB in a better way.



Thus, this research applies organization citizenship behavior concept to explain constructs of professional citizenship behavior. However, in this research professional citizenship behavior refers to a behavior that reflects the willingly and fairly operational for the succession cause the benefit to themselves, the public and professional organizations.

In addition, Professional citizenship behavior of the auditor also consists of (1) Professional conscientiousness orientation (2) Regulation compliance focus (3) Professional loyalty concern (4) Voluntary self-development intention. It is shown in Figure 2

Figure 2 The Effects of Professional Citizenship Behavior on Its Consequences



Professional Conscientiousness Orientation

Professional conscientiousness orientation is one of the important behaviors in doing all the work. It indicates the person's responsibility in terms of being helpful and mindful while carrying out the work. This is regardless of supervisor's presence (Bateman and Organ, 1983; Noor and Khalid, 2013). This behavior also motivates



auditors to invest fully in what they do. Auditors who work with professional conscientiousness produce more effective results (Radcliffe, 1999).

The previous researches shows that being professionally conscientious comes from employee's willingness to respect rules, to be punctual, to treat the company's assets as if their own and to manage their time effectively (Podsakoff et al., 2000; Organ, 1990; Wijayanto and Kismono, 2004). These characteristics indicate their conscientiousness. This behavior is also influenced by each employee's personality and also indicates that person can be a professional citizenship behavior (Dalal, 2005), if the person has conscientious toward profession and leads to progress in professional (Ahmed et al., 2012).

Thus, in this research, professional conscientiousness orientation refers to behavior of auditor focus engagement, integrity, punctual, meticulous in work performance and reflects the responsibilities in the duty and beyond their assigned duties (Organ, 1990; Wijayanto and Kismono, 2004). Moreover, professional conscientiousness orientation is significantly correlated with ethics awareness because conscientiousness in-roles bring about ethics consideration. Especially, ethical leadership and followers contribute to ethical decision-making outcomes (Brown and Trevino, 2006), and effects performance. Ethical awareness consequence is personality traits associated with individual behaviors that lead to conscientiousness (Hernandez and Mateo, 2012). Furthermore, the ethical inclusion codes of ethics of each career have importance for practices of work. The personnel with ethics will illustrate credibility and good image for work processes (Dedoulis, 2006).

Interestingly, professional conscientiousness orientation is the preparation for the work of the auditor to enable enthusiasm, commitment, and audit practice efficiency. Conscientiousness is beginning to understand the role of auditor by using skill, knowledge, and ability in the audit as helpful work practice contributing efficiently and sufficient work. In a previous research argued that the development of efficient auditing and understanding is important, leading one to appreciate the audit process (Radcliffe, 1999), and control risk from work performance. The previous work follows Hurtz and Donovan (2000) who argued that enthusiasm is the personality of people from conscientiousness of the role. In fact, on the basis of the work, the



researcher to feel that conscientiousness connects enthusiasm to commitment, and affects efficient practice.

Following, this auditors' responsibility to consider conscientiousness will relate to the quality of the audit and financial information reliability. Professional conscientiousness orientation becomes a conscientious corporate brand (Ru, Myson and Goran, 2012), which examines the responsibility of role and bring about quality and reliability of work. The quality of work ultimately depends on integrity, intelligence, competence, experience and motivation of conscientious personnel who perform and review the work (Public Company Accounting oversight Board, 2013). Thus, conscientious personnel will manage policies and procedures that factor into quality.

However, professional conscientiousness orientation is necessary for the audit task and contributes to the occurrence of reliability. Financial information reliability is significant for audit practice because conscientiousness is the responsibility of the auditor for stakeholders leading to transparency in the financial information (Damaso and Lourenco, 2011) and contributes to reliability.

In addition, Conscientiousness and responsibility of audit task result in the excellence and success of work. The previous research suggests that excellence of work process is the result of responsibility from conscientiousness behavior of personnel as to professionalism and citizenship behavior action (Rhoton, 1994). Some research suggestion that personality of conscientiousness is a factor that contributes career success, because an individual's personality of conscientiousness in managing role is the responsibility of work and leads to job satisfaction, job performance and career satisfaction be the cause effect on success in occupation and the success of work (Judge et al., 1995; Seibert and Kraimer, 2001; Kern et al., 2009). Especially, the successes of work in this research are the successes of the audit because audit successes occur from the citizenship behavior actions of auditors who have professional conscientiousness orientation will lead to customer satisfaction toward audit service and audit success.

One can assume that people who are always professional conscientiousness orientation possess developed mind and ethics, which make them enthusiasm commitment to work (Chin and Chou, 2013; Hurtz and Donovan, 2000). Working with sense of responsibility is comparable to a well-oiled machine which contributes to effective and excellent results. Because of their commitment, the work has better quality



and reliability (Dedoulis, 2006; Radcliffe, 1999; Rhoton, 1994). Hence, these ideas lead to posit the following hypotheses:

Hypothesis 1a: The higher the professional conscientiousness orientation is, the more likely that auditors will gain greater audit ethics awareness.

Hypothesis 1b: The higher the professional conscientiousness orientation is, the more likely that auditors will gain greater audit practice efficiency.

Hypothesis 1c: The higher the professional conscientiousness orientation is, the more likely that auditors will gain greater audit enthusiasm commitment.

Hypothesis 1d: The higher the professional conscientiousness orientation is, the more likely that auditors will gain greater audit quality.

Hypothesis 1e: The higher the professional conscientiousness orientation is, the more likely that auditors will gain greater financial information reliability.

Hypothesis 1f: The higher the professional conscientiousness orientation is, the more likely that auditors will gain greater audit excellence.

Hypothesis 1g: The higher the professional conscientiousness orientation is, the more likely that auditors will gain greater audit success.

Regulation Compliance Focus

The importance of the growth of the number of rules related to auditing and accounting that was created after the Enron and World com had a bankruptcy for example, The Sarbanes-Oxley Act law has been issued to regulate the internal system related to financial reporting under section 302 (Ziaee, 2014). To establish the credibility to the investors the auditor needs to focus more strictly operational (Cunningham and Harris, 2006; Edelman and Nicholson, 2011).



In Thailand, after the financial crisis in East Asia between 1997-1998 AD onwards also resulted in many authorities began issued more stringent rules and regulations and has revealed even more information (Mitton, 2002), and for the performance of the audit to be effective as well as to enhance the quality and reliability of information in the financial report of the company (Ekanayake et al., 2009). Thailand's Federation of Accounting Professions has focus on the various standards of Thailand to match with international standards including development Accounting standard according to the International Financial Reporting Standards (IFRSs) issued by International Accounting Standards Board (IASB) and Auditing Standard according to the International Standards on Auditing (ISAs) issued by International Auditing and Assurance Standards Board (IAASB) to achieve the consistency in performance of a standard for the supervision of international auditors (Federation of Accounting Professional, 2014).

Auditors are required to keep themselves up-to-date with new information and regulations so that they can work effectively and reliably. However, the prior research show that complying with regulations also reflects the performance of the auditor's ethics to ensure investors with transparency work (Dedoulis, 2006; Ziegenfuss and Singhapakdi, 1994), and also help create enthusiasm commitment in performance. Moreover, under the performance with enthusiasm commitment is also important for whom have services heart, this will make the auditor an idea and try to enthusiasm and understanding of compliance with rules and regulations as well as to enhance and improve operational performance consistent with reality and standardization also makes the resulting audit excellence in performance and more efficient (Liu and Chin, 2010; Menguc et al., 2013; Radcliffe, 1998; Valdez et al., 2005).

Thus, in this research, regulation compliance focus refers to the auditor featured on the cooperation auditing standard, accounting standard, law and other regulations related to professional operational (Borman and Motowidlo, 1997). Prior research reveals that rule and regulation related to audit quality and reliability in financial information such as restoring trust and legitimacy of auditors occurring regulation compliance and led to audit quality (Holm and Zaman, 2012). Some researches mention regulations compliance limiting management effect on auditor improve lets to audit quality (Chi et al., 2013).



Furthermore regulations compliance and law influence reliability of financial information form because regulation reflects to guarantee of financial information reliability (Ninlaphay, Ussahawanitchakit and Boonlua , 2012). The evidence of Callao, Jarne and Lainex (2007) suggest that regulation adoption of IFRS in Spain affects toward the comparability and reliability relevance of financial reporting. Moreover, some researchers found the effects of auditing practice standards of auditors in Thailand that influence audit success due to work practices using audit judgment and audit professional skepticism led to audit effectiveness and audit success (Simoon, Sudsomboon and Zumitzavan, 2013). Hence, based on reviewed literature above being under regulation compliance focus leads to the hypotheses are proposed as follows:

Hypothesis 2a: The higher the regulation compliance focus is, the more likely that auditors will gain greater audit ethics awareness.

Hypothesis 2b: The higher the regulation compliance focus is, the more likely that auditors will gain greater audit practice efficiency.

Hypothesis 2c: The higher the regulation compliance focus is, the more likely that auditors will gain greater audit enthusiasm commitment.

Hypothesis 2d: The higher the regulation compliance focus is, the more likely that auditors will gain greater audit quality.

Hypothesis 2e: The higher the regulation compliance focus is, the more likely that auditors will gain greater financial information reliability.

Hypothesis 2f: The higher the regulation compliance focus is, the more likely that auditors will gain greater audit excellence.

Hypothesis 2g: The higher the regulation compliance focus is, the more likely that auditors will gain greater audit success.



Professional Loyalty Concern

Professional loyalty concern, it is an important duty that every profession should be, especially auditors. In order to develop the loyalty, the person must love and believe in what they did. The love and belief helps the person communicate about their profession in a positive manner. Employers can see whether each potential employee's attitude match that of the organization from the communication (Buchanan, 1974; Graham, 1991; Robert and Mannair, 1997). In addition, professional loyalty concern is the attitude which lasts a long time. Each person possesses the loyalty as long as he/she is happy and proud to be a part of that profession (Steers, 1977).

Thus, in this research, professional loyalty concern refers to auditor's behaviors indicating love and belief in the profession by protecting, promoting and supporting the profession so that it is perceived positively by the public (Graham, 1991; Moorman et al., 1998; Intino et al., 2002; Wijayanto and Kismono, 2004). Loyalty makes an employee try to presence is at one with the organization. With the continuous attempt to be citizenship results in willingness to contribute to work in both physical and intelligent aspects. Employees will try hard to deliver excellent results (Samansin, 2011).

In addition, professional loyalty concern links among audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success. The previous research of Rosanas and Velilla (2003) attempts to explain concepts and analyze loyalty as ethical bases of organizations and found that a loyalty based on trust of the individual and organizational can create and foster an organization under ethics character concern to consist loyalty of other people who form the organization. Thus, it is of an ethical nature define loyalty of profession as adherence to a set of basic developed with that profession. It is about what is wrong or right in the profession and has a doubly direct association with ethics and the obligation of profession means obligation to have some profession standards of what should and should not be done. Conferring, work of Schrag and Brain (2001) suggest that ethics significance toward employee loyalty have possibilities and expectations for employee loyalty that are particularly in organization, those elements of loyalty are beyond the idea of the ethical demands of loyalty and the



development to work in the organization. It can be concluded that professional loyalty helps auditors work effectively and helps them stay in the profession in the long run.

Furthermore association of loyalty has influence practical evidence due to loyalty leading to cause behavior change of persons in passion and power to remove barriers to work. Some evidence found that employee loyalty and satisfaction are key drivers of practice efficacy, productivity and profit (Rhian, 2002). Consequently, enthusiasm commitment or basic loyalty will engage employment in improvement development work occurring from involvement of employment in work practice and will contribute efficiency and effectiveness including the quality of work or product of the organization (Macek and Schneider, 2008; Sundaray, 2011).

The previous research suggests that the relationship between client satisfactions, and audit service quality, occurring from loyalty toward the audit firm become reliability and gives assurance in work practice (Ismail and Haron, 2006). On the other hand, professional loyalty concern links to reliability, excellence and success of work or organization goals. Prior research mentioned that loyalty becomes the characteristic of employees who are devotion and faith opposed to organizations. This loyalty is action by the employee who contributes their energy, time, skill; know which affects efficiency and effective achievement of organizational achievement (Rishipal and Manish, 2013).

Moreover, in the long – term the success of an organization depends on loyalty and are genesis of responsiveness in work and contribute reliability, assurance, operational improvement and led to excellence as success of work and organization (Gefen, 2002; Reichheld et al., 2000; Rishipal and Manish, 2013; Silvestro, 2002). Hence, approximately based on the literature reviewed above, professional loyalty concern leads to the hypotheses that are proposed as follows;

Hypothesis 3a: The higher the professional loyalty concern is, the more likely that auditors will gain greater audit ethics awareness.

Hypothesis 3b: The higher the professional loyalty concern is, the more likely that auditors will gain greater audit practice efficiency.



Hypothesis 3c: The higher the professional loyalty concern is, the more likely that auditors will gain greater audit enthusiasm commitment.

Hypothesis 3d: The higher the professional loyalty concern is, the more likely that auditors will gain greater audit quality.

Hypothesis 3e: The higher the professional loyalty concern is, the more likely that auditors will gain greater financial information reliability.

Hypothesis 3f: The higher the professional loyalty concern is, the more likely that auditors will gain greater audit excellence.

Hypothesis 3g: The higher the professional loyalty concern is, the more likely that auditors will gain greater audit success.

Voluntary Self- Development Intention

Auditors, who want to be successful must constantly develop themselves whether it's about personality, behavior, or even how they work because of self-development intention, it is what makes the auditor has to learn continuously over time and also leads to better skills and is one element that has driven them to provide quality work (London and Mone, 1999), the factors are that influence of technological change, work environment, laws and regulations (Turnipseed, 2004). Moreover, require that auditors keep learning or enrolling in profession-related courses (Baotham, 2013).

The previous literature review suggests that self-development which means voluntary actions of employees based on increasing and improving their talents, skill and knowledge (Orang et al., 2006). Accordingly, Tambe and Shanker (2014) mention mean of self-development are self-improve in terms of skill, knowledge and abilities, including training and leads to contribution to organization.

Voluntary self-development intention is significantly for shows organization citizenship behavior because it demonstrates the potential of professional development. Not only it also becomes to the love and commitment in organizations, it leads to engagements of work and intention to be professional in profession. Prior researches



suggest that self-development is one of the major dimensions of citizenship and should be in organization (George and Brief, 1992; Choi, 2007; Thaigarajan and Kubendran, 2012).

Indeed voluntary self-development intention starting from voluntary, intention, and commitment, bring about success of an organization and professional development. Accordingly, the evidence of Clegg and Bradley (2006) found that the self-development of personal development led to planning, practice efficiency and quality processes. In part, ethics awareness plays an important role toward self-development because ethics awareness in work practice led to efficient performance. The previous research suggests that employee training is perceived in self-improvements through ethics focus to be practical and professional development that reflects skill development, knowledge and competency to provide increasing professionalism (Roberts et al., 2005; Kurpis, 2008).

However, the effectiveness of training improving self-efficacy (Eslami, 2013) Some evidence found that using ethically occurs from learning guidelines of decision making in work related audit to reflect professional and come to personal values (Shafer, 2001). Likewise, competencies of individuals occur from self-development with learning become to genesis enthusiasm commitment and engagement in work practice lead to excellent performance (Baotham, 2013) under demonstration organization citizenship behavior.

In this research, voluntary self-development intention refers to the auditor who is committed to improve the knowledge, skills, and performance abilities with admission to attend training courses in other than the ones Federation of Accounting Professions requires. Investigate self-development are also essential for ethics because the pursuit of knowledge through the ethics awareness auditors will care more about public interest than self-interest (Roberts et al., 2005; Kurpis, 2008). However, some evidence found that self-development is a key element of the behavioral action in an organization and brings about success (Hameed and Waheed, 2011).

Much voluntary self-development intentions are associated with quality, reliability, excellence and success contributions to organization or profession through the improvement of knowledge, ability and skill related to job. Consequence, some researchers suggest the 9 basic skills for self-development, which consisted of learning



creative skills, goal setting, strategy, leadership skills, sales skills, marketing, negotiation skill, finance, and time management that is directly related to the work which makes a quality, reliability and excellence operational (Dobbins and Pettman, 1997; Klen et al., 1995). Hence, based on the literature review there are approximate ideas to associate with citizenship behavior of auditors leading to the hypotheses that are proposed as follows;

Hypothesis 4a: The higher the voluntary self-development intention is, the more likely that auditors will gain greater audit ethics awareness.

Hypothesis 4b: The higher the voluntary self-development intention is, the more likely that auditors will gain greater audit practice efficiency.

Hypothesis 4c: The higher the voluntary self-development intention is, the more likely that auditors will gain greater audit enthusiasm commitment.

Hypothesis 4d: The higher the voluntary self-development intention is, the more likely that auditors will gain greater audit quality.

Hypothesis 4e: The higher the voluntary self-development intention is, the more likely that auditors will gain greater financial information reliability.

Hypothesis 4f: The higher the voluntary self-development intention is, the more likely that auditors will gain greater audit excellence.

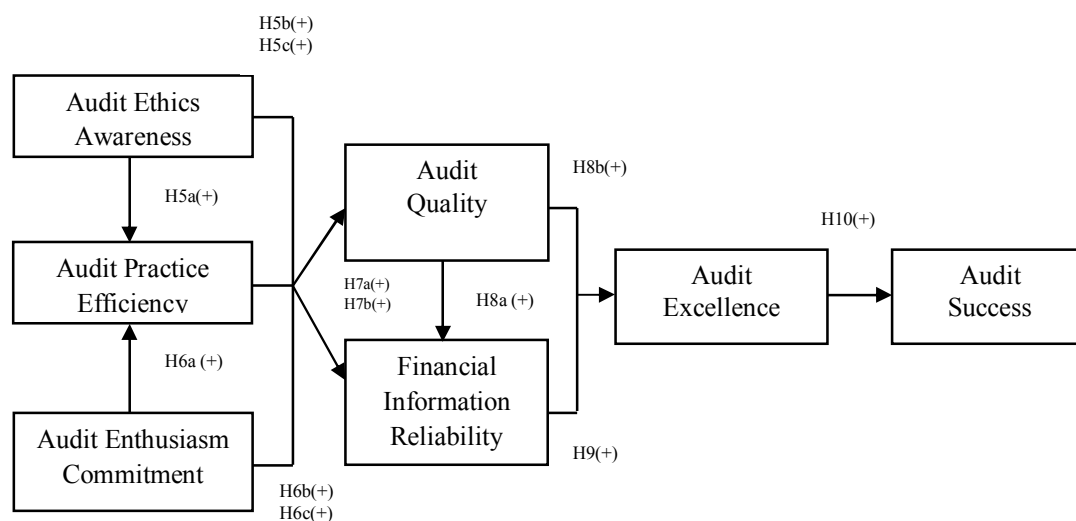
Hypothesis 4g: The higher the voluntary self-development intention is, the more likely that auditors will gain greater audit success.

Consequences of Professional Citizenship Behavior

This research assigns audit ethic awareness, audit enthusiasm commitment, audit quality, audit practice efficiency, financial information reliability, audit excellence and audit success as the consequences of professional citizenship behavior.



Figure 3 The Effects of Audit ethics, Audit Enthusiasm Commitment, Audit Practice Efficiency, Audit Quality, Financial Information Reliability, Audit Excellence on Audit Success



Audit Ethics Awareness

Audit ethics awareness, an important factor and an impulsion for the auditor should take into consideration and should be done (Satava, Caldwell and Richard, 2006). Because this is the society set up, so it adheres to be in good frame of tradition. The prior research gave the definition of the word ethics, that is the basis of the behavior valuable or standard of the operational is on person's morality, justice and practical in what was correct (Stahl and Gribsy, 1997; Brans, 2002).

Steiner (1972) suggests that ethics is an obligations and valuable as an indicator of social acceptance and related with regulation. Certainly, audit ethics awareness is shown to the auditor's operation with responsibility duties, social and public and after the bankruptcy of Enron has made investors and stakeholder keep seriously attention to the auditor's operation and demanding that the auditor should have a more moral to make more efficient audit quality (Ardelean, 2013; Balc and Simionescu, 2012; Jelic, 2012; Ziaee, 2014).

In addition, for the profession of the auditor should take the approach of the code of ethics to make the work of the auditor that is transparency, clear and can create a quality of financial information reliability and shows the true situation of the business (Intakhan and Ussahawanitchakit, 2009 ; Lin and Chan, 2000; Pascu, 2010).



Moreover, several researches mention that ethics refer to ethical behavior that depends on set and characteristic principle entrenched in the mind, as being a right thing, trust, a code of ethics of profession, practice methods, integrity, and confidentiality, it includes professional competence related to judgments and decision making in the work (Stahl and Grigs, 1997; Brans, 2002; Dedoulis, 2006; Idiab, 2012, Hahne, 2013).

In this research, audit ethics awareness refers to the auditor, who keeps attention with the good behave, code of conduct practice and basic to guideline allows professional practitioners working correctly. The importance of work performance following a code of professional ethics leads to protection of professionals and clients alike, responsibilities, consciousness, and awareness of improving quality and efficiency of auditing.

Accordingly, the reliability of financial information occurs by a code of ethics which are hallmarks of best practice efficiency. Society evaluates the performance of the profession on the basis of both technical and moral codes (Otalor and Eiya, 2013). Hence, these ideas lead to posit the following hypotheses;

Hypothesis 5a: The higher the audit ethics awareness is, the more likely that auditors will gain greater audit practice efficiency.

Hypothesis 5b: The higher the audit ethics awareness is, the more likely that auditors will gain greater audit quality.

Hypothesis 5c: The higher the audit ethics awareness is, the more likely that auditors will gain greater financial information reliability.

Audit enthusiasm commitment

Enthusiasm and commitment is the personality traits of the individual services because the nature of the enthusiasm was inspired a force that can help the auditor fight against the work very well and lead to operational efficiency (Breevaart et al, 2012; Menguc et al., 2013; Salanova et al., 2005). In other word, enthusiasm and commitment are also a determination and positive psychological response that related to



the work of the vigor, dedication, assiduous and diligence in their work to succeed (Schaufeli et al., 2002; Schaufeli, 2008).

Evidence of the research found that enthusiasm commitment is the basis of the work for a person who is born of a sense of responsibility and cause of the attention, devoted the strength and mind to vitalize the thought and emotion and also can create quality and reliability of the data as well (Hurtz and Donovan et al., 2000). Some evidence suggests that employee enthusiasm means employee engagement, energy, efficacy, and involved in work performance (Maslach et al., 2001; Seijts and Crim, 2006).

Thus, in this research, audit enthusiasm commitment refers to the auditor be intention, caring, and dedication to their work with a nimble and agile, diligence and also Indomitable obstacles to work. In addition, some research found that the auditor, who has enthusiasm commitment to the organization and used the variety of skills with work also lead to the increasing in performance such as internal and external efficiency roles etc. (Bakker and Demerouti, 2007; Kalbers and Cenker, 2007). However, Sundaray (2008) suggests that employee engagement toward the effectiveness of work performance in organizational are motivational driver in contributing to practice efficiency and service quality in work process of organization. Likewise, some research found that enthusiasm commitment to become an engagement and tool to obtain high reliability (Frankel, Leonard and Denham, 2006).

Therefore, relation approximately that if an auditor, who has enthusiasm commitment in performance also can make a good quality of audit and lead to financial information reliability. Thus, it leads to the hypotheses that are proposed as follow;

Hypothesis 6a: The higher the audit enthusiasm commitment is, the more likely that auditors will gain greater audit practice efficiency.

Hypothesis 6b: The higher the audit enthusiasm commitment is, the more likely that auditors will gain greater audit quality.

Hypothesis 6c: The higher the audit enthusiasm commitment is, the more likely that auditors will gain greater financial information reliability.



Audit practice efficiency

Efficiency is an important factor for the auditor to work as well because it will reflect on the performance of audit quality (Chanruang and Usshawanitchakit, 2011). Audit practice efficiency can happen by performing generally accepted auditing standard and law or the regulations relating to the work of the auditor for the effective audit and also took part in the development process to be more accurate work including development of audit planning to be appropriate to the situation result in audit quality (Blay, Tim and Dwight, 2008; Davidson and Gist, 1996).

Previous research suggests that audit practice efficiency as a result of the performance of the audit reflects the control risk in the financial statements accurately (Cohen and Kida, 1989; Mock and Turner, 1981; Mock and Wright, 1993; Waller, 1994; Hirst and Koonce, 1996). Some research provides a means of audit practice efficiency that is timeliness and reliability of and auditor's opinions to form material statements and audit method and caused audit process, and the sufficiency of audit evidence (Garcial, Maria and Zorio, 2004). Furthermore, using the knowledge and skills dedicated to audit and find out the new things for operational techniques to cause of the performance and quality as well (Radcliffe, 1999).

In this research, audit practice efficiency refers to the results of the operation that was used the knowledge and ability to plan, develop, and improve the audit to cover various issues on the standard including the risk control and fulfill the needs of users at a timeliness (Jirapattanaponsin and Usshawanitchakit, 2013).

Consequence, audit practice efficiency also associated with financial information reliability because the continuous audit can cause information reliability which is the result of a focus on performance and the need to present a quality of the financial reporting to fulfill the financial statements for users (Chan and Vasarhelyi, 2011). Hence, these ideas lead to posit the following hypotheses;

Hypothesis 7a: The higher the audit practice efficiency is, the more likely that auditors will gain greater audit quality.

Hypothesis 7b: The higher the audit practice efficiency is, the more likely that auditors will gain greater financial informational reliability.



Audit Quality

Auditors play an important role in providing reasonable confidence in the audit report without providing information that is contrary to the facts is the essence and beneficial for stakeholder to make the decision to invest or do business this means that the financial statements are reliable much depend on audit quality (Bedard et al., 2010; DeAngelo, 1981; Luckkanalawan and Srijunpetch, 2012). Audit quality has become important for investors to capture the look. The prior research definition to audit quality is defined as the chance or probability the detected of corruption and reported a critical error (Caramanis and Lennox, 2008; DeAngelo, 1981). Audit quality can be classified in two ways. The information in the financial statements has been audited and without error or report of corruption on the basis of the level of profit and with the auditor's opinion on the appropriately situation which considers by audit reports (Francis, 2004). Moreover, Palmorse (1998) suggests that audit quality is related to the preparation of the report and presents the error which cannot be detected in the audit which is what the auditor must attempt to find out and protect the risks.

Some research found that audit quality is the ability of auditors detected, reducing errors, and can prevent errors occurring in the statement income including reducing prejudice and improving accounting information and financial information to be more reliable (Davidson and Neu, 1993; Wallace, 1980).

In this research, audit quality refers to outcome of the audit process that can find the completely corruption or error and can present the audit report accurately it also reflects the state of the customer's affair as well (DeAngelo, 1981; Palmorse, 1988). However, the importance of audit quality is also what the investor's expect in the performance of the auditors because investors in financial market and capital market require the financial information to make the decision in investment.

Audit quality also results in financial information reliability, which is useful for the decision of investors (Assuli, 2012; Dopuch and Simunic, 1982; Zuerigat, 2011). Because the financial information was disclosed to the public be verified and approved by the auditor to believe that the disclosures of financial data have a quality and reliability (Flaming, 2002). Therefore, the auditor must have more regard to audit quality to build credibility to the investors.



In addition, the quality of the auditor is to reflect the performance of the standard result in audit excellence (Alhatmi, 2010), as a result of the auditor to gather and evaluate evidence accurately which makes that in the performance of the auditor can manage the audit system that effectively and efficiently which is a prime target of the investigation (Alfnes, Dreyer and Strandhgen, 2008; Ngudkoggruad, Sodsomboon and Vissanu, 2013). Auditing service quality results reliability in an audit and also has a good reputation of the profession and the auditor can make them successful in their profession sustainably (Baotham and Ussahawanitchakit, 2009). Hence, these ideas lead to posit the following hypotheses;

Hypothesis 8a: The higher audit quality is, the more likely that auditors will gain greater financial information reliability.

Hypothesis 8b: The higher audit quality is, the more likely that auditors will gain greater audit excellence.

Financial information Reliability

Nowadays reliability of information is critical to the financial report because the quality and reliability of information are associated with operations and investment decisions of the stakeholder. The auditor's responsible to audit and may disclose the information to financial statement give a transparency to stakeholder, and that means the quality of financial statement comes from financial information reliability as well.

Prior research found that the information quality is coming from the information system which can be accurately reported to occur of reliability (Delone and MaLean, 1992; Gorla, Somers and Wong, 2010). Many research mention reliability information and information quality. It has combined with many characteristics that complement each other such as flexibility, timelines, comparison, ease of use, integration, content, accuracy, format and data quality which is necessary to apply them to the financial statement (Huh et al., 1990; Rai, Lang and Welker, 2002; DeLone and McLean, 2003; Nelson et al., 2005; Gorla, Somers and Wong, 2010).



In other word, financial information reliability refers to information without bias or error and that is complete (Maines and Wahlen, 2006; Komala, 2012; Al-Laith, 2012; Ninlphay, Ussahawanitchakit, and Boonlua, 2012). Furthermore, the reliability of the information should be useful for economic decision-making and can fulfill the needs of the report user efficiently.

Hence, in this research, financial information reliability refers to character of neutral data, completeness, comparable and useful for the decision of financial statement users (Ninlphay, Ussahawanitchakit, and Boonlua, 2012). This focuses on the financial information reliability is also the auditor who takes into consideration throughout the duration of the operation for the quality work because if the information in the report was not disclosed or concealed, distortion, cryptic information, not reported correctly, completely and fairly. It will make such reports lack of reliability and cause the illusion and damages for stakeholder to make the wrong decision when financial reports lack credibility it would cause a crisis of faith and lack of confidence in the auditors (Trisewat, 2006).

Moreover, the auditor can make financial information to be reliable that means the quality of the auditor. Otalor and Eiya (2013) suggest that financial information reliability and audit quality lead to audit excellence because the validation process and best operation as a result of the behavior in the performance of the auditors that the expectations of investors.

Previous research found that the information reliable systems can also create an excellence service (Gorla, Somers and Wong, 2010). It was as the auditor perceived expectations of stakeholder became more impetus to the auditor to intend their performance and tried to present financial information reliability to the involved completeness, correct and proper assessment of situation accurately that will make the excellence in operation because it can be diagnosed properly. Hence, these ideas lead to posit the following hypotheses:

Hypothesis 9: The higher the financial information reliability is, the more likely that auditors will gain audit excellence.



Audit Excellence

Audit excellence is so important that the auditor should give precedence because the auditor shall perform the audit to the standard required and must ensure that the job is correct, fair and honest. Therefore, the excellent operation is the results of the implementation of the auditors that reflect the quality of the performance and also lead to the effectiveness and efficiency of the work of the auditor (Ngudkoggruad, Sodsomboon and Vissanu, 2013).

The prior research found that for the excellence operational has been studied by using the audit sheet for operating through the practice to help achieve their goals and work faster (Alfnes, Dreyer and Strandhgen, 2008). In addition, the auditor who has regularly developed his experience, esprit, aptitude, knowledge, and skills can lead to excellence in performance and success (Libby, 1993; Dezoort and Salterios, 2001). Moreover, the excellent in operation has through the process of working with the standard also led to Audit success (Simoon, Sudsomboon and Zumitzavan, 2013).

In this research, audit excellence refers to outcomes of operational and achieve, better than the standard can reduce errors and present information correctly, fast and continuous quality. Hence, these ideas lead to posit the following hypotheses;

Hypothesis 10: The higher the audit excellence is, the more likely that auditors will gain audit success.

Audit Success

Success is important that every person needs even auditors because it is able to sustain success in career. The prior research found that audit success as a result of the implementation of the auditors, who work with knowledge and specialized capabilities and also lead to the effectiveness and efficiency of audit work (Sinchuen and Ussahawanichakit, 2010; Wittayapoom and Ussahawanichakit, 2009).

In other word, audit success also means cost reduction and cost control to detect correctly including to presentation the error of evaluating the appropriateness of the audit evidence and can make customer satisfaction (Chanruang and Ussahawanichakit, 2011; Craswell, Francis and Taylor, 1995). In addition, audit success as a result of operational excellence to achieve the audit and appears in the report of the



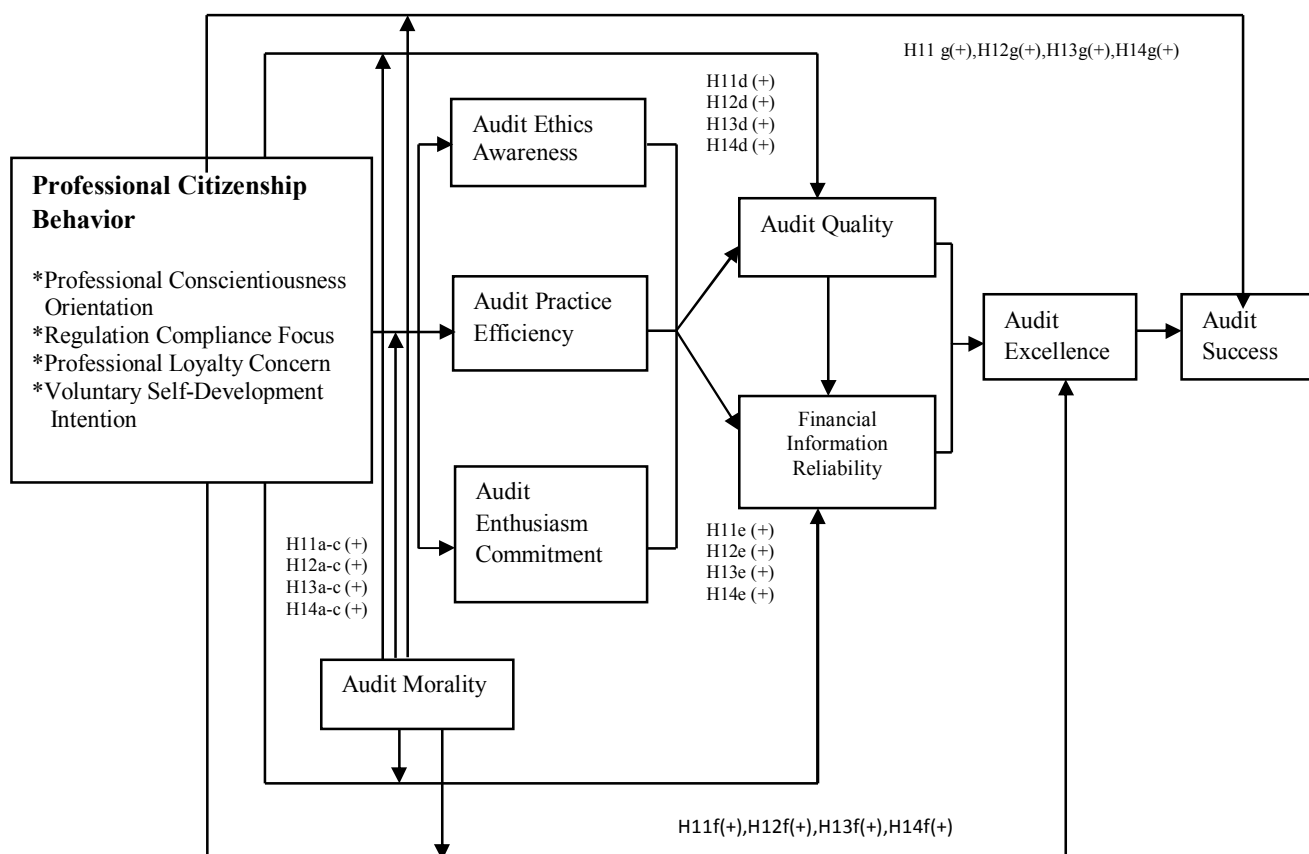
auditor to be fair and accurate and well as to establish acceptable to the customer including the famous and good image in the service (Dick and Basu, 1994; Nicolaou, 2000; Khampichit, Ussahawanitchakit and Boonlua, 2011; Simoon, Sudsomboon and Zumitzavan, 2013).

Thus, this research, audit success refer to the customer satisfaction resulting from the performance of the auditor to make the customer trust and believability and continues to be a customer forever (Nicolaou, 2000; Khampichit, Ussahawanitchakit and Boonlua, 2011).

Moderating Variable

This research addresses audit morality as the moderator of the relationships among each dimension of professional citizenship behavior and the consequence. The consequences consist of audit ethic awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success.

Figure 4 The Moderating Effects of Audit Morality



Audit Morality

Prior research is mentioned moral development that has importance for citizenship behavior (Graham, 1991). It comes by moral development from ethic principle. Indeed, moral development starts from model of Kohlberg (1969). Thus, Kohlberg (1969) mentions morals or ethics as bases on justice with the right distribution and the duty. It is not law. Moreover, the people have ethics to become to equally respect the rights and claims (Lickona, 1976).

Also, the model of Kohlberg (1969) is divided into three levels of moral development. The moral development at level one is namely, the preconvention level; level two is namely, the conventional level; and level three is namely, post conventional level. The pre conventional levels are the processes of moral reasoning by obedience and punishment, including being instrumental in the initial exchange. Conventional levels are processes of moral reasoning by conformity, the social system, or conscience. Post conventional levels are processes of moral reasoning by social contract and universal ethical principles (Falk et al., 1999; Forte, 2004).

Some evidence found that moral developments used by CPA practitioners, in the big-six accounting firms, public firms, and accounting students are indicators of moral behaviors and association to moral reasoning at three levels of moral development (Shaub, 1989, 1994; Lamper and Finn, 1992). Furthermore, moral development of Rest et al. (1999) found that cognitive moral decision-making has four components that consist of moral sensitivity, moral judgment, moral motivation and moral action. Firstly, moral sensitivity is recognizing moral issue in situations. Secondly, moral judgment is a wrong or right, Thirdly moral motivation is establishing moral intention relative to value, Fourthly, moral action is act of moral behavior (Ardelean, 2013; Petrick and Quinn, 2000; Ussahawanitchakit, 2012).

Therefore, morality is a significant measure of individuals and organizations due to moral guidelines in work performance voluntarily and without force. This research focuses morality of auditors for auditing is namely audit morality within the profession due to behavior expression for a positive impact on auditors. The result is that the integrity and independence of auditors and morality goes to be contributing to the creditability of auditors and professionals of customer had audit service.



Previous research audit morality is the cognitive process of auditor that guidelines chose right from wrong for their audit procedure (Ussahawanitchakit, 2012). Next, audit morality is important role of auditors who should show citizenship behavior of profession. Because the previous research found that audit morality is necessary in audit practice (Ussahawanitchakit, 2012) passes expression under the basics of organizational citizenship (Ryan, 2001). It leads to success.

Based on association audit function, morality started within conscientiousness becomes to responsibility toward audit practice and leads to professional commitment reflection from self-development with the use of education knowledge, skill, competencies, and independence, contributing to socialization in the audit task (Brown and Trevino, 2006; Falk et al., 1999; Sudsomboon, Ussahawanitchakit and Songsrirote, 2009). Accordingly, related morality is based on loyalty to become enthusiastic and engagement regard cooperation with regulation compliance leads to protection of auditor pass ethics awareness and has direct effect on audit practice efficiency (Idiab et al., 2012 ; Nijhof, Wilderom and Oost , 2012; North and Nurse, 2014; Rukprasoot, Ussahawanitchakit and Janjarasjit , 2013).

Consequently, association with audit morality leads to contribute to the audit quality and reliability of financial information for stakeholder due to the contribution of customer trust (Hahne, 2013; Jelic, 2012; Pongpanpattana, Ussahawanitchakit and Janjarasjit, 2013; Otalor and Eiya, 2013). These are the requirements of auditing. The result is that audit morality has a direct association with audit performance and excellence as is audit success. Because an auditor regards morality as the driver in work performance, it will be decision-making professionalism (Vaitip and Ussahawanithcakit, 2013) and influences the performance of the auditor.

Therefore, in this research audit morality refers to auditors who are adhere to virtue, with right or wrong recognition, what is the right thing to do or should not do in the surrounded situation of monitoring (Idiab et al. 2012; Ussahawanitchakit, 2012). Hence, these ideas lead to posit the following hypotheses;



Hypothesis 11a: Audit morality relationships will positively moderate the relationships between professional conscientiousness orientation and audit ethics awareness.

Hypothesis 11b: Audit morality relationships will positively moderate the relationships between professional conscientiousness orientation and audit practice efficiency.

Hypothesis 11c: Audit morality relationships will positively moderate the relationships between professional conscientiousness orientation and audit enthusiasm commitment.

Hypothesis 11d: Audit morality relationships will positively moderate the relationships between professional conscientiousness orientation and audit quality.

Hypothesis 11e: Audit morality relationships will positively moderate the relationships between professional conscientiousness orientation and financial information reliability.

Hypothesis 11f: Audit morality relationships will positively moderate the relationships between professional conscientiousness orientation and audit excellence.

Hypothesis 11g: Audit morality relationships will positively moderate the relationships between professional conscientiousness orientation and audit success.

Hypothesis 12a: Audit morality relationships will positively moderate the relationships between regulation compliance focus and audit ethics awareness.

Hypothesis 12b: Audit morality relationships will positively moderate the relationships between regulation compliance focus and audit practice efficiency.



Hypothesis 12c: Audit morality relationships will positively moderate the relationships between regulation compliance focus and audit enthusiasm commitment.

Hypothesis 12d: Audit morality relationships will positively moderate the relationships between regulation compliance focus and audit quality.

Hypothesis 12e: Audit morality relationships will positively moderate the relationships between regulation compliance focus and financial information reliability.

Hypothesis 12f: Audit morality relationships will positively moderate the relationships between regulation compliance focus and audit excellence.

Hypothesis 12g: Audit morality relationships will positively moderate the relationships between regulation compliance focus and audit success.

Hypothesis 13a: Audit morality relationships will positively moderate the relationships between professional loyalty concern and audit ethics awareness.

Hypothesis 13b: Audit morality relationships will positively moderate the relationships between professional loyalty concern and audit practice efficiency.

Hypothesis 13c: Audit morality relationships will positively moderate the relationships between professional loyalty concern and audit enthusiasm commitment.

Hypothesis 13d: Audit morality relationships will positively moderate the relationships between professional loyalty concern and audit quality.



Hypothesis 13e: Audit morality relationships will positively moderate the relationships between professional loyalty concern and financial information reliability.

Hypothesis 13f: Audit morality relationships will positively moderate the relationships between professional loyalty concern and audit excellence.

Hypothesis 13g: Audit morality relationships will positively moderate the relationships between professional loyalty concern and audit success.

Hypothesis 14a: Auditor morality relationships will positively moderate the relationships between voluntary self-development intention and audit ethics awareness.

Hypothesis 14b: Auditor morality relationships will positively moderate the relationships between voluntary self-development intention and audit practice efficiency.

Hypothesis 14c: Auditor morality relationships will positively moderate the relationships between voluntary self-development intention and audit enthusiasm commitment.

Hypothesis 14d: Auditor morality relationships will positively moderate the relationships between voluntary self-development intention and audit quality.

Hypothesis 14e: Auditor morality relationships will positively moderate the relationships between voluntary self-development intention and financial information reliability.



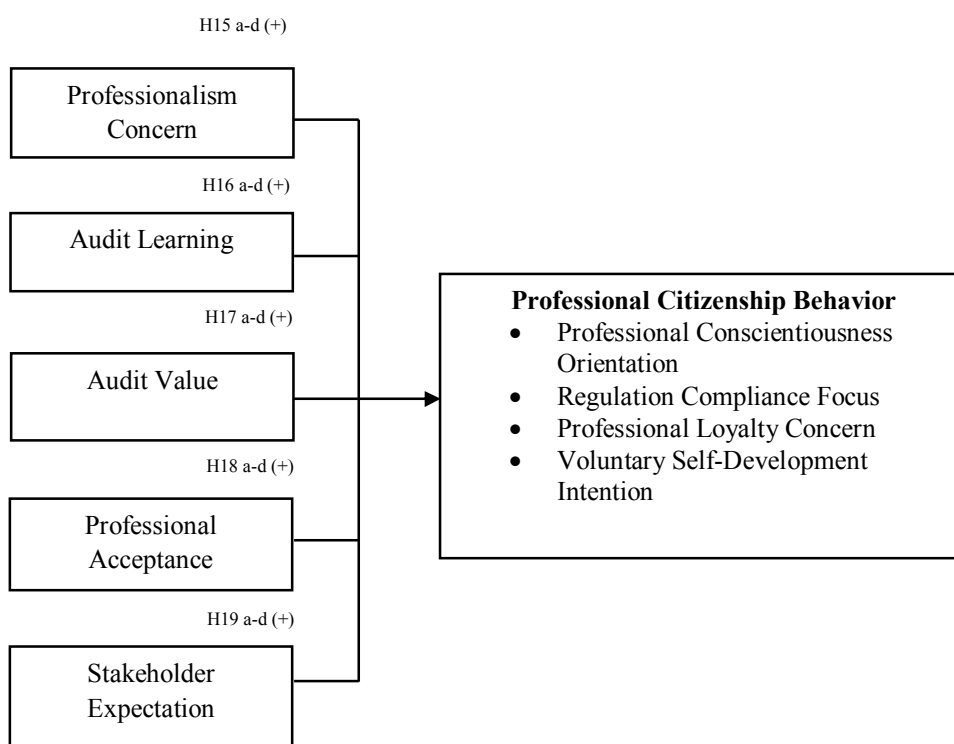
Hypothesis 14f: Auditor morality relationships will positively moderate the relationships between voluntary self-development intention and audit excellence.

Hypothesis 14g: Auditor morality relationships will positively moderate the relationships between voluntary self-development intention and audit success.

Antecedents of Professional Citizenship Behavior

This research designates professionalism concern, audit value, professional acceptance, audit learning and stakeholder expectation as the antecedents of professional citizenship behavior.

Figure 5 The Effects of Antecedents on Professional Citizenship Behavior



Professionalism Concern

Nowadays, the audit professionalism of professional practitioners has great significance to the public. Societies expect and give practitioners in accounting and auditing profession a need for professionalism leading to creditability and work performance which has standards including the behavioral action of professional or organizational citizenship. The prior research on professionalism concern mentions the competence of auditor in auditing shows professionalism occurring from experience and training (McCullers and Van, 1974; Ziegenfuss and Singhapakdi, 1994). Some evidence refers to professionalism as commitment, skill, knowledge, synthesis of theories, education, training, person traits, obligations, ethical standards, altruism, autonomy entrance qualification, and legal closure, self-regulation (Borgstede, 2005; Hilton and Southgte, 2007; Lampe and Garcis, 2003; Shafer et al., 2002). Professionals represent professionalism who perceives practice and personal characteristic that are responsible to societies (Reynolds, 2000).

In this research professionalism concern refers to the auditor who focuses on performance by using skill, knowingness in auditing correctly under the adherence to profession. Cohen and Kol (2004) accept that professional relationships in organizational citizenship behavior cause citizenship behavioral acts which reflect higher level of responsibility, including image, reputation and acceptance in society.

While investigating professionalism, George and Jones (1997) argued that individuals with low levels of knowledge, experience and skill may not be helpful to workmates due to personal low skill level limited and are in helpful and behavioral actions. In contrast, a person who is knowledgeable has opportunities in citizenship behavior, showing more than person low levels of skill. People who have dissimilar professionalism will lead to responsibility and conscientiousness that are different as well.

Furthermore, professionalism concern is important professional requirements toward quality development in auditors of auditing companies (Hahne, 2013). The prior research of Hahne (2013) mentions that are the work practice of auditors in Germany has professional understanding, and views professionalism as a public service. Consequently, independence, impartiality, conscientiousness, personal



responsibility and professional dignity will lead to quality of work and auditor assurance in audit practice and will be increasing professionalism.

According to professionalism concern that has been related to regulation compliance due to auditor ability, knowledge and proficiency in professionalism; it brings about practice regulation. For example, auditing standards, accounting standards, and company law are principle concepts and guidelines in the preparation and present a ton of financial statements (IASB, 2009; Lin and Chan, 2000). Professionalism is playing a critical role in professional and uses regulation. Nagy and Cenker (2007) found that internal audit professionalism as using regulation section 404 of the Sarbanes-Oxley Act in the USA. The research found that audit has professionalism that contributes knowledge and understanding in using internal control regulation and assessment in a company. Also increased regulation goes to be professionalism the need audit judgment of an auditor (Francis, 1994; West, 2003) and is the cause of occurring value in audit function.

The expression of professionalism concern has been linked to professional loyalty concern. Employee loyalty is the attribute with virtue in which loyal employees have devotion and faith towards an organization. This loyalty comes by employees contributing maximum knowledge, time, energy, skill, and affects the efficient and effective achievement of organizational goals (Rishipal and Manish, 2013). In the long-term, success depends on the quality and loyalty of employees. Also, Mehta et al. (2010) suggests that employee's loyalty emerge from professional and non-professional differences in loyalty and affects to organizations.

However, Kultgen (1988) described those professionalism ancillary characteristics: regular professional development, loyalty, prestige based on acknowledged service, non-manual work, use of individual judgment, and widely recognized status. These six characteristics reflect responsibility toward professional practitioners and function within society (Reynolds, 2000). Therefore, professionalism concern plays a critical role as organizational citizenship behavior because, it contributes benefits toward professional values (Ziegenfuss and Singhapakdi, 1994) and basic perceptions of core loyalty.



On the other hand professionalism concern relates to voluntary self-development intention because professionalism characteristics need regular professional development, use individual judgment in decision making (Kultgen, 1988), and solve work practices and behavioral action of auditors which creditability in professional. The past research mentions self-development as a voluntary behavioral act in which employees engage in to improve, self-deploy, and implicate professional as training to achieve professional knowledge and expertise in processes goes to be professionalism (Elman, Kaye and Robiner, 2005; Podsakoff et al., 2000). Hence, these ideas lead to posit the following hypotheses:

Hypothesis 15a: The higher the professionalism concern is, the more likely that auditors will gain greater professional conscientiousness orientation.

Hypothesis 15b: The higher the professionalism concern is, the more likely that auditors will gain greater regulation compliance focus.

Hypothesis 15c: The higher the professionalism concern is, the more likely that auditors will gain greater professional loyalty concern.

Hypothesis 15d: The higher the professionalism concern is, the more likely that auditors will gain greater voluntary self-development intention.

Audit Learning

The past research audit learning refers to ability to gain skills and knowledge that are important as an audit task based on audit standards and thorough auditing techniques, regular, training education, and professional work (Intamas and Ussahawanitchakit, 2013). Some evidence suggests that the accumulation of client-specified experience and thoughtful knowledge performs the audit engagement for on the job training (Beck and Wu, 2006).

Accordingly, several researchers found that audit learning that generally chases knowledge with gentleness and continuous improvement, active experimentation and reflective concrete self-improve that observe (Beckett and Murray, 2000; Nelson,



2009; Hurtt, 2010). Moreover, audit learning defines the accumulation of client a specific knowledge and standards of professional through professional practice (Laohamethanee and Ussahawanitchakit, 2012).

In other word, learning is defined as personal learning that acquires skills, knowledge, and competencies leading to personal and relationship development between persons as competencies of feedback, empowerment, self-reflection, active listening and self -disclosure (Lankau and Scandura, 2002). Based on personal learning that is automatically learning and has a person actively solving problems (Kwan and Mao, 2011).

Therefore, in this research, audit learning is defined as education, ascertains, knowledge exchange about the audit steps and methods of auditing continuously as the use for problem solving and improves specifically audit work. Learning is essential for organization citizenship behavior (Liu and Ping, 2007), and professionalism because the installation of responsibility is toward work-practice and citizenship behavior.

However, audit learning has an association with conscientiousness due to the effect of consciences on responsibility becoming motivation to bring about learning during the goal orientation of the organization for better performance (Colquitt et al., 1998). Some evidence indicated that perceived accountability and conscientiousness predicts learning and controls within an organization. If learners have low conscientiousness, it leads to demonstrate higher levels of learning when perceive accountability. Thus, organizations need for accountability controls for training and increase learning (Cherame and Simmeringj, 2010). Consequences of increased learning and training are also relevant to work practice through using standards compliance are guideline and goes to be audit effectiveness and audit quality (Beckett and Murray, 2000; Intamas and Ussahawanitchakit, 2013; Gilbertson and Herron, 2014), and audit service.

Accordingly, related audit learning and association self-development as loyalty from past of research found personal development plan of an organization beginning with learning and development; that are the main activity in the competencies development of an employee (Beusaert et al., 2013). Moreover, potentiality learning of lean management leads to safety audit services due to lean management system learning will cost reduction audit and the contribution of customer loyalty in audit service



(Walthoff and Chalmet, 2013). Hence, these ideas lead to posit the following hypotheses:

Hypothesis 16a: The higher the audit learning is, the more likely that auditors will gain greater professional conscientiousness orientation.

Hypothesis 16b: The higher the audit learning is, the more likely that auditors will gain greater regulation compliance focus.

Hypothesis 16c: The higher the audit learning is, the more likely that auditors will gain greater professional loyalty concern.

Hypothesis 16d: The higher the audit learning is, the more likely that auditors will gain greater voluntary self-development intention.

Audit Value

The most important audit value association is the rationale for auditing to provide assurance and corroboration. It is the duty of the auditor. The contribution of the audit toward service become to engagement commitment in the installation of behavior in professional citizenship. The previous research suggests that audit value awareness refers to intention to present reliable and timely financial information from material misstatements of opinion and audit value, a depending on the stakeholders, especially perceptions of investor and creditability on the objectivity of auditors (Powers, 2000; Rukprasoot, Ussahawanitchakit and Janjarasjit, 2013).

Some evidence found that audit value in the preparation of corporate information has indicating that industry specialization of audit, audit quality and earning quality (Kwon, Lim and Mui, 2007; Velayutham, 2003). Accordingly, the research of Stewart and Warren (2010) explain the value of auditing means the role of auditors in the finance reporting value chain that complements management audit committee and internal audit. Moreover, audit value can reduce the noise and bias of financial information and transparent occurring from improved quality data bases on the uncertainty and role in improving information credibility affect the utility of financial



audits (Balsam, Krishnan and Yang, 2003; Ferguson, Seow and Young, 2004; Wallace, 1980).

In this research, audit value refers to the recognition of the audit benefits which create by planning and standard operation making auditor reliably and reflects a concise performance, transparent, and on time as scheduled. Audits play a crucial role in contribution audit value due to association with conscientiousness and the self-development of the audit. Previous research found that the assessing of self-efficacy in task complexity toward internal control audit judgment will lead to contribute value to the audit based on the performance focus under the conscientiousness of the auditor who needs to improve a judgment performance through self-development and reflection, developing learning and the skills of assessment (Biggs, 1987; Bonner, 1994; Laitinen, 2009; Iskanda and Sanusi, 2011). Thus, self-efficacy is crucial self-regulatory factor that influences performance and affects behavior (Bandura, 1997; Iskanda and Sanusi, 2011).

In addition, audit value is significantly to regulation increases transparency and understanding of earning management to bring about regulations concerned with professional accounting and investors who need risk reduction in financial statement and indicator value of audit (Liu and Cheng, 2011). In the past, relationship between values and loyalty link to the study of Webb and Jagun (1997) who explore customer care, customer satisfaction, loyalty, value and complaining behavior, and all factors associate through perceived care commitment and behaviors manifested by commitment. Based on literature review are approximate ideas on associations of audit value leading to the hypotheses proposed as follows;

Hypothesis 17a: The higher the audit value is, the more likely that auditors will gain greater professional conscientiousness orientation.

Hypothesis 17b: The higher the audit value is, the more likely that auditors will gain greater regulation compliance focus.

Hypothesis 17c: The higher the audit value is, the more likely that auditors will gain greater professional loyalty concern.



Hypothesis 17d: The higher the audit value is, the more likely that auditors will gain greater voluntary self-development intention.

Professional Acceptance

Professional acceptance association is professional citizenship behavior because they demonstrate trust and adhesion toward the professional. The previous research suggests that professional acceptance is organizational commitment as refer to the belief of employees who are honest, straight forward, committed and have personal characteristics in view of the organization (Gilbert and Tang, 1998; Perry and Mankin, 2007), which lead to acceptance. Several researchers found that trust is important as a perception and understanding toward organizational acceptance and lead to managerial interest in members of the organizational function (Carmeli and Spreitzer, 2009; Dolan and Garcia, 2002; Mayer, Davis and Schoorman, 1995). In additional, perception acceptances include favorable individual work behaviors, performance (Mayer and Davis, 1999), creativity at work (Carmeli and Spreitzer, 2009), job satisfaction (Gould-Williams, 2003). In particular, trust becomes too instrumental for learning and career development (Carmeli and Spreitzer, 2009).

Accordingly, previous research of Mishra (2005) mentions that association with organizational commitment is individual attitude identification through involvement in particular organizations conceptually consist three factors. The first is a strong belief in and acceptance of organizations past values and goals. Secondary, is willingness to exert considerable effort on behalf of the organization. The last is strong desire to maintain membership with the organization (Mowday, Porter and Steers, 1982; Porter, Crampon and Smith, 1976). Attitudinal commitment reflects the relationship of employees as an organization.

Moreover, Buchana (1974) and Patchen (1990) found that four components which they influence employee commitment, such as attitudes of individuals based on informal groups to belong, felt dependability and reliability displayed within the organization and toward other persons, the perceptions person regarding their general importance organizations and, individuals feeling that expectations have been met within the joined organization and professional acceptance.



In other words, acceptance is related to brand image. The brand image reflection evokes feelings impression, perceptions, attitudes and beliefs toward a brand, based on the understanding of brand image (Hoeffler and Keller, 2002; Hsieh, Pan and Setiono, 2004; Keller, 1993). Likewise, Thakor (1996) suggested that brand image can be thought of as benefits, personality traits, attributes and knowledge that have become eventually acceptable. Indeed, acceptance is associated with organizational reputation through three relational constructs, trust, identification and commitment. Perspectives of reputation value in the role of evaluations organizational sponsorships and promoter of organizations (Benjamin and Podolny, 1999; Ken and Xie, 2009; Khan and Stanton, 2010; Rindova et al., 2005). In study of Khan and Stanton (2010) an indicator that beliefs and attitudes of general employee bring about to activity, sponsorship, links intentions, organizations and organization citizenship behavior.

However, some evidence found that the perception of reputational and brand image will lead to a loyalty relationship through value and quality of products which become acceptable and leads to organization citizenship behavior (Bartikowski, Walsh and Beatty, 2011; Sirgy and Samli, 1989; Swoboda, Berg and Klein, 2013; Rai and Medha, 2013).

Furthermore, commitment occurring from attitude, trust, acquirement new knowledge related to an organization or work process leads development of the continues improvement of thought processes to become finally accepted (Aaker, 1996; Schlesinger and Shulenburg, 1993). Marler, Fisher and Ke (2009) found that technology acceptance of employees in work improve training leads to service quality development and recognition of the organization commitment, and organizational support in work practice which becomes attitude, trust and acceptance toward the organization. Beyond acceptance comes protecting and saving organizations with the conscientious effect on job satisfaction in terms of organization citizenship behavior. Also, it is the cause outcome, showing an employee's behavior that reflects improved occupational performance intention including work attitudes (Bowling, 2010; Costa and McCrae, 1992; Dawis, 2000; Farh, Zhong and Organ, 2000 Goldberg, 1990; Takase, Maude and Manias, 2005; Walsh and Holland, 1992).



Thus, in this research professional acceptance refers to as the positive attitude towards the professional auditors when given knowledge, understanding, about concept, image, and professional reputation which originates interest, concede, and ready to perform their duties with pride. Likewise, based on the research review, it can be estimated as a professional acceptance relationship as follows:

Hypothesis 18a: The higher the professional acceptance is, the more likely that auditors will gain greater professional conscientiousness orientation.

Hypothesis 18b: The higher the professional acceptance is, the more likely that auditors will gain greater regulation compliance focus.

Hypothesis 18c: The higher the professional acceptance is, the more likely that auditors will gain greater professional loyalty concern.

Hypothesis 18d: The higher the professional acceptance is, the more likely that auditors will gain greater voluntary self-development intention.

Stakeholder Expectation

Professional citizenship behavior establishes the link between an organization and social responsibility (Mohamed, Anisa and Rodrigue, 2013). Based on stakeholder expectation, there is a financial information reliability of accounting information. Thus, reasonable expectation and necessary stakeholders rate implicates as expression of behavior of auditors toward citizenship along with the success of the organization.

Prior research, stakeholders' mentions refer to stakeholder in three groups consisting of employees, clients or customs, and distributors or suppliers in their importance within the organization (Alexander, Miesing and Parsons, 2005). In part, Freeman (1984) and Jurgens et al. (2010) suggest that a stakeholder refers to individuals or groups who influence organizational goal. There are two groups, such as external and internal stakeholders. External stakeholders groups include suppliers, creditors, governments, customers, local communities, unions and the general public. Internal



stakeholder groups consist of owners, managers, and employees. Similarly, Henrique and Sadorky (1999) attempted define stakeholders as four groups; media stakeholders, community stakeholders, organization stakeholders and regulatory stakeholders. Although, the meaning of stakeholders is different for each person, all groups expect needs from auditors as being citizenship behavior.

Many research suggest that stakeholder expectation refers to presentation to , transparency, improvement, information of accounting and financial reliability, correct information ,value, attitudes, and occurring work-practice in account and auditing (Prasong et al., 2013; Uachanachit and Ussahawanitchakit, 2010; Wiroterat and Ussahawanitchakit, 2013). Some evidence found that stakeholder expectation is the satisfaction and loyalty in an organization, and is association with stakeholders who look for quality (Evans and Laskin, 1994).

Indeed, stakeholder expectation influences conscientiousness of auditors because it recognizes the importance of stakeholders through conscientiousness to become responsible and credible in the audit. In addition, conscientiousness was a reflection of assessment relevant to regulation compliance and problems solver due to rules and increasing law leads to improved and self-developed in assessing and new reporting for stakeholders including contribution trust, respect, honest, and truthfulness to bring about reputation and sustainable success of corporate social responsibility, organizations and professionals (Gao and Zhang, 2006; Mohamed, Anisa and Rodriguwe, 2013; Siltaoja, 2006; Tsoi, 2010).

Thus, in this research stakeholder expectation refers to auditor's recognition to the need of groups or individuals who want the auditor to follow to satisfy the need of financial reports user such as supervision agencies, professional council, and customer and public as a result, the auditor must perform their duties effectively for transparently, reliability, and quality (Freemam, 1984; Wiroterat, and Ussahawanitchakit, 2013). Based on the literature, stakeholder expectation is associated to conscientiousness, regulation, loyalty, and self-development. Thus, the hypotheses are proposed as follows:

Hypothesis 19a: The higher the stakeholder expectation is, the more likely that auditors will gain greater professional conscientiousness orientation.



Hypothesis 19b: The higher the stakeholder expectation is, the more likely that auditors will gain greater regulation compliance focus.

Hypothesis 19c: The higher the stakeholder expectation is, the more likely that auditors will gain greater professional loyalty concern.

Hypothesis 19d: The higher the stakeholder expectation is, the more likely that auditors will gain greater voluntary self-development intention.

Summary

This chapter has detailed the conceptual model of the effect of professional citizenship behavior on audit success. This chapter presents the theoretical foundation, relevant literature review, and hypothesis development. Consequently, this research derives the conceptual framework from the social exchange theory, role theory and the organization citizenship behavior concept. In addition, this research has proposed a set of 19 testable hypotheses. Professional citizenship behavior is the main concern of this research that is focused on its antecedents and consequences. This research also investigates the impacts of audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability and audit excellence on audit success through the effect of the moderating role of audit morality. Moreover, the effects of antecedents include professionalism concern, audit learning, audit value, professional acceptance and stakeholder expectation are on professional citizenship behavior. Table 2 presents the summaries of all hypothesized relationships.

The next chapter will present the research methods, including the population, sample selection, and data collection procedure; the variable measurements of each construct; methods, statistics, and equations to test the hypotheses and summarize the definitions and operational variables of all constructs as display.



Table 2 Summary of Hypothesized Relationships

Hypotheses	Description of Hypothesized Relationships
H1a	The higher the professional conscientiousness orientation is, the more likely that auditors will gain greater audit ethics awareness.
H1b	The higher the professional conscientiousness orientation is, the more likely that auditors will gain greater audit practice efficiency.
H1c	The higher the professional conscientiousness orientation is, the more likely that auditors will gain greater audit enthusiasm commitment.
H1d	The higher the professional conscientiousness orientation is, the more likely that auditors will gain greater audit quality.
H1e	The higher the professional conscientiousness orientation is, the more likely that auditors will gain greater financial information reliability.
H1f	The higher the professional conscientiousness orientation is, the more likely that auditors will gain greater audit excellence.
H1g	The higher the professional conscientiousness orientation is, the more likely that auditors will gain greater audit success.
H2a	The higher the regulation compliance focus is, the more likely that auditors will gain greater audit ethics awareness.
H2b	The higher the regulation compliance focus is, the more likely that auditors will gain greater audit practice efficiency.
H2c	The higher the regulation compliance focus is, the more likely that auditors will gain greater audit enthusiasm commitment.
H2d	The higher the regulation compliance focus is, the more likely that auditors will gain greater audit quality.
H2e	The higher the regulation compliance focus is, the more likely that auditors will gain greater financial information reliability.
H2f	The higher the regulation compliance focus is, the more likely that auditors will gain greater audit excellence.
H2g	The higher the regulation compliance focus is, the more likely that auditors will gain greater audit success



Table 2 (continued)

Hypotheses	Description of Hypothesized Relationships
H3a	The higher the professional loyalty concern is, the more likely that auditors will gain greater audit ethics awareness.
H3b	The higher the professional loyalty concern is, the more likely that auditors will gain greater audit practice efficiency.
H3c	The higher the professional loyalty concern is, the more likely that auditors will gain greater audit enthusiasm commitment.
H3d	The higher the professional loyalty concern is, the more likely that auditors will gain greater audit quality.
H3e	The higher the professional loyalty concern is, the more likely that auditors will gain greater financial information reliability.
H3f	The higher the professional loyalty concern is, the more likely that auditors will gain greater audit excellence
H3g	The higher the professional loyalty concern is, the more likely that auditors will gain greater audit success.
H4a	The higher the voluntary self-development intention is, the more likely that auditors will gain greater audit ethics awareness.
H4b	The higher the voluntary self-development intention is, the more likely that auditors will gain greater audit practice efficiency.
H4c	The higher the voluntary self-development intention is, the more likely that auditors will gain greater audit enthusiasm commitment.
H4d	The higher the voluntary self-development intention is, the more likely that auditors will gain greater audit quality.
H4e	The higher the voluntary self-development intention is, the more likely that auditors will gain greater financial information reliability.
H4f	The higher the voluntary self-development is, the more likely that auditors will gain greater audit excellence.
H4g	The higher the voluntary self-development intention audit is, the more likely that auditors will gain greater audit success.



Table 2 (continued)

Hypotheses	Description of Hypothesized Relationships
H5a	The higher the audit ethics awareness is, the more likely that auditors will gain greater audit practice efficiency.
H5b	The higher the audit ethics awareness is, the more likely that auditors will gain greater audit quality.
H5c	The higher the audit ethics awareness professional is, the more likely that auditors will gain greater financial information reliability
H6a	The higher the audit enthusiasm commitment is, the more likely that auditors will gain greater audit practice efficiency.
H6b	The higher the audit enthusiasm commitment is, the more likely that auditors will gain greater audit quality.
H6c	The higher the audit enthusiasm commitment is, the more likely that auditors will gain greater financial information reliability.
H7a	The higher the audit practice efficiency is, the more likely that auditors will gain greater audit quality.
H7b	The higher the audit enthusiasm audit is, the more likely that auditors will gain greater financial information reliability.
H8a	The higher audit quality is, the more likely that auditors will gain greater financial information reliability.
H8b	The higher audit quality is, the more likely that auditors will gain greater audit excellence.
H9	The higher the financial information reliability is, the more likely that auditors will gain audit excellence.
H10	The higher the audit excellence is, the more likely that auditors will gain greater audit success.
H11a	Audit morality relationships will positively moderate the relationships between professional conscientiousness orientation and audit ethics awareness.



Table 2 (continued)

Hypotheses	Description of Hypothesized Relationships
H11b	Audit morality relationships will positively moderate the relationships between professional conscientiousness orientation and audit practice efficiency.
H11c	Audit morality relationships will positively moderate the relationships between professional conscientiousness orientation and audit enthusiasm commitment.
H11d	Audit morality relationships will positively moderate the relationships between professional conscientiousness orientation and audit quality.
H11e	Audit morality relationships will positively moderate the relationships between professional conscientiousness orientation and financial information reliability.
H11f	Audit morality relationships will positively moderate the relationships between professional conscientiousness orientation and audit excellence.
H11g	Audit morality relationships will positively moderate the relationships between professional conscientiousness orientation and audit success.
H12a	Audit morality relationships will positively moderate the relationships between regulation compliance focus and audit ethics awareness.
H12b	Audit morality relationships will positively moderate the relationships between regulation compliance focus and audit practice efficiency.
H12c	Audit morality relationships will positively moderate the relationships between regulation compliance focus and audit enthusiasm commitment.
H12d	Audit morality relationships will positively moderate the relationships between regulation compliance focus and audit quality.
H12e	Audit morality relationships will positively moderate the relationships between regulation compliance focus and financial information reliability.



Table 2 (continued)

Hypotheses	Description of Hypothesized Relationships
H12f	Audit morality relationships will positively moderate the relationships between regulation compliance focus and audit excellence.
H12g	Audit morality relationships will positively moderate the relationships between regulation compliance focus and audit success.
H13a	Audit morality relationships will positively moderate the relationships between professional loyalty concern and audit ethics awareness.
H13b	Audit morality relationships will positively moderate the relationships between professional loyalty concern and audit practice efficiency.
H13c	Audit morality relationships will positively moderate the relationships between professional loyalty concern and audit enthusiasm commitment.
H13d	Audit morality relationships will positively moderate the relationships between professional loyalty concern and audit quality.
H13e	Audit morality relationships will positively moderate the relationships between professional loyalty concern and financial information reliability.
H13f	Audit morality relationships will positively moderate the relationships between professional loyalty concern and audit excellence
H13g	Audit morality relationships will positively moderate the relationships between professional loyalty concern and audit success.
H14a	Auditor morality relationships will positively moderate the relationships between voluntary self-development intention and audit ethics awareness.
H14b	Auditor morality relationships will positively moderate the relationships between voluntary self-development intention and audit practice efficiency.
H14c	Auditor morality relationships will positively moderate the relationships between voluntary self-development intention and audit enthusiasm commitment.



Table 2 (continued)

Hypotheses	Description of Hypothesized Relationships
H14d	Auditor morality relationships will positively moderate the relationships between voluntary self-development intention and audit quality.
H14e	Auditor morality relationships will positively moderate the relationships between voluntary self-development intention and financial information reliability.
H14f	Auditor morality relationships will positively moderate the relationships between voluntary self-development intention and audit excellence.
H14g	Auditor morality relationships will positively moderate the relationships between voluntary self-development intention and audit success.
H15a	The higher the professionalism concern is, the more likely that auditors will gain greater professional conscientiousness orientation.
H15b	The higher the professionalism concern is, the more likely that auditors will gain greater regulation compliance focus.
H15c	The higher the professionalism concern is, the more likely that auditors will gain greater professional loyalty concern.
H15d	The higher the professionalism concern is, the more likely that auditors will gain greater voluntary self-development intention.
H16a	The higher the audit learning is, the more likely that auditors will gain greater professional conscientiousness orientation.
H16b	The higher the audit learning is, the more likely that auditors will gain greater regulation compliance focus.
H16c	The higher the audit learning is, the more likely that auditors will gain greater professional loyalty concern.
H16d	The higher the audit learning is, the more likely that auditors will gain greater voluntary self-development intention



Table 2 (continued)

Hypotheses	Description of Hypothesized Relationships
H17a	The higher the audit value is, the more likely that auditors will gain greater professional conscientiousness orientation.
H17b	The higher the audit value is, the more likely that auditors will gain greater regulation compliance focus.
H17c	The higher the audit value is, the more likely that auditors will gain greater professional loyalty concern.
H17d	The higher the audit value is, the more likely that auditors will gain greater voluntary self-development intention.
H18a	The higher the professional acceptance is, the more likely that auditors will gain greater professional conscientiousness orientation.
H18b	The higher the professional acceptance is, the more likely that auditors will gain greater regulation compliance focus.
H18c	The higher the professional acceptance is, the more likely that auditors will gain greater professional loyalty concern.
H18d	The higher the professional acceptance is, the more likely that auditors will gain greater voluntary self-development intention.
H19a	The higher the stakeholder expectation is, the more likely that auditors will gain greater professional conscientiousness orientation.
H19b	The higher the stakeholder expectation is, the more likely that auditors will gain greater regulation compliance focus.
H19c	The higher the stakeholder expectation is, the more likely that auditors will gain greater professional loyalty concern.
H19d	The higher the stakeholder expectation is, the more likely that auditors will gain greater voluntary self-development intention.



CHAPTER III

RESEARCH METHODS

Chapter two described professional citizenship behavior with a theoretical foundation, the conceptual framework, and a literature review and hypotheses development; while this chapter presents the research methods which are organized as follows. Firstly, the sample selection and data collection procedures including the population and sample, data collection, and test of non-response bias are detailed. Secondly, the variable measurements are developed. Thirdly, the instrumental verifications, including the test of validity and reliability, and the statistical analysis including the regression equations are presented. Finally, the summary table of definitions and the operational variables of the constructs are included.

Sample Selection and Data Collection Procedure

This research attempts to investigate the relationships among professional citizenship behavior, antecedents, and consequences of the evidence in Thailand. Moreover, this research examines the moderating effect of audit morality. Thus, key participants of this research are auditors who are the Certified Public Accountants (CPAs) in Thailand. The data base of CPAs in Thailand is obtained from the Department of Business Development Ministry of Commerce, online data based. Finally, this research identifies and analyzes the mailed questionnaire survey. The procedure of sample selection and data collection is presented as follows.

Population and Sample

The population of this research is independent auditors who are Certified Public Accountants (CPAs) in Thailand. For reasons of selecting auditors in Thailand because the accounting profession is one of the most popular careers for Thai youth who are alert in the business, especially a Certified Public Accountant (CPA) who can through or pass terms and conditions of the rules and regulations of the Federation of Accounting Professionals (FAP). Moreover, the core industrial country in the Association of Southeast Asian Nations (ASEAN) in the future could possibly be



Thailand and it is that career is one of the seven popular, it can be a labor movement in ASEAN and the last audit professional is important to build the accounting data to be creditable (Chanawongse et al., 2011; Yen, Fan et al., 2006). In additional, auditor has to relate decision making in useful financial information which is presented to the stakeholders.

The sample of this research is chosen from certified public accountants (CPAs) in Thailand and the gathered data is from the samples drawn from the Department of Business Development ministry of database as of December 31, 2013. Currently, the data base shows 8,700 CPAs as listed members. The samples were selected by simple random sampling using computer. The equation under the 95% confidentiality is used to calculate the appropriate sample size using Krejcie and Morgan (1970). Accordingly, an appropriate sample size is 368 certified public accountants under the 95% confidentiality (Krejcie and Morgan, 1970). The calculation of questionnaire and sent to auditors base on 20% response rate for a mail survey, without an appropriate follow-up procedure by approximately (Aaker et al., 2001). Thus, 1,840 mailed questionnaires are an appropriate for distributed mail survey. As a result, the questionnaires are directly distributed to random choosing 1,840 certified public accountants (CPAs) in Thailand which are selected with simple random sampling procedure. Table 3 is shown the details of questionnaire sending and calculated response rate which mailed-questionnaires are sent.

Table 3 Details of Questionnaire Mailing

Detail of Mail Survey Questionnaires	Number
Questionnaires Mailing	1,840
Returned Questionnaires	57
Successful Questionnaires Mailing	1,783
Received and Usable Questionnaires	239
Response Rate($239/1,783 \times 100$)	13.40%



However, the table 3 demonstrates detail of mail survey questionnaires and shows response rate 13.40 %, less than 20% because it is possible that the financial statements end-of-period closing and require public accounting .Therefore, the auditors have a busy season workload (Sweeney and Scott, 2002). Investigate; response rate is representative for mail survey to ensure sufficient response. Previous research found that response rate 12% approximately is appropriate and sufficient to analyze data with the multiple regression analysis (Steenkame et al, 2003; Uachanachit, Ussahawanitchakit and Pratoom, 2012). Thus, this research have response rate 13.40%, it's not a problem to analyze.

Data Collection

The questionnaires are appropriately used to collect the data in this research. These are a widely-used method for large-scale data collection in auditing research because a representative sample can be collected from the chosen population in a variety of locations at low cost (Kwok and Sharp, 1998). Therefore 1,840 questionnaires are directly distributed to each auditor in Thailand by mail. Afterwards, the complete questionnaires are directly sent back to the researcher by the prepaid returned envelopes for ensuring confidentiality. Furthermore each package of the instrument consists of cover letter containing and explanation of the research a questionnaire and a postage pre-paid mail.

All numbers of questionnaire sending are 1,840 packages mailed on May, 2014. The timeframe for collecting the data was within eight weeks. At the first stage, the questionnaire was answered and sent to each researcher in the first four weeks. After four weeks, to increase the response rate, a follow up postcard was sent to the firms which had not yet replied to remind them to complete the questionnaire and to request them to cooperate in answering the questionnaire. For the convenience of follow-up mailing, each questionnaire is assigned a coded number at the left corner on the back of the nine pages of the questionnaire.

With respect to the questionnaire mailing, Table 3 presents the details of questionnaire sending and the calculated response rate, 1,840 mailed questionnaires were sent on May, 2014. Consequence, 57 questionnaires were undeliverable because of 53 changed addresses and 4 inactive auditors. After wards, 239 mails were received and usable. The details of the usable questionnaire returned are presented in table 3.



In this research, the questionnaire consists of six parts. Part one is check-list of general respondents' information that asks for personal information such as gender, age, marital status, level of education, experience in audit work, audit tenure in CPA, average income, number of asserted audited financial statements, client type, and workplace. Part two is related to evaluating each of constructs in the conceptual model. In part two, all questions deal with the measurement of professional citizenship behavior for auditors which consists of four dimensions including professional conscientiousness orientation, regulation compliance focus, professional loyalty concern, and voluntary self-development intention. In part three, the consequences of professional citizenship behavior including audit ethics awareness, audit enthusiasm commitment, audit practice efficiency, audit quality, financial information reliability, audit excellence and audit success are questioned. The questions in part four measures internal factor antecedents of professional citizenship behavior and audit morality moderator variable. Antecedents of professional citizenship behavior, including professionalism concern, audit learning, audit value, professional acceptance, and audit morality. Part five measures external factor of antecedents and stakeholder expectation are also asked. Finally, an open-ended question for auditor's suggestions and opinions are included in part six. Moreover, the questionnaire is designed on a five-point Likert scales as 5 strongly agree, 4 agree, 3 neutral, 2 disagree, and 1 strongly disagree. This questionnaire is attached in the Appendix E (questionnaire in the Thai version, and the Appendix F (questionnaire in the English version).

Test of Non-Response Bias

Any survey should be aware of non-response bias. To detect possible response bias problems between respondents and non-respondents, a t-test comparison of the demographic data between early and late respondents is conducted corresponding with the test for non-response bias by Armstrong and Overton (1977). Therefore, responses from the first mailing group are used to compare with those received from the second mailing group on the basis of demographic information. If there is no statistically significant difference between the early and late respondents, it shows that the non-response bias does not pose a major problem (Nwachukwu et al., 1997).

In this research, all received questionnaires are split into two groups. The early respondents are the first, and the late respondents are the second. Then, 120



responses from the first group mailing are used to compare with 119 responses received from the second group mailing on the basis of their demographic information including marital status ($t = .674, p > 0.05$), level of education ($t = -1.94, p > 0.05$), and revenue per month ($t = 1.833, p > 0.05$). The results show no statistically significant difference between early and late respondents indicating non-response bias between respondents and non-respondents in terms of demographics. As a result, non-response bias is not a key problem in this research (Armstrong and Overton, 1977) (see Table B, Appendix B).

Measurements

The measure development procedures involve multiple items development for measuring each construct in the conceptual model. All constructs are the abstractions that cannot be directly measured or observed. Thus, the construct should be measured by multiple items (Churchill, 1979). These constructs are transformed to the operational variables for precise measuring. To measure each construct in the conceptual model, all variables gained from the survey are measured by a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). The variable measurements of this research are developed by the definitions and the relevant literature as shown in Table 5. This table provides the definition of each construct, operational variables, scale source, thus, the variable measurements of the dependent variable, independent variables, antecedent variables, mediating variables, moderating variables of this research are elaborated upon as follows.

Dependent Variable

Audit success. Audit success refers to the customer satisfaction resulting from the performance of the auditor to make the customer trust and believability and continues to be a customer forever. This construct is measured using a four-item scale modified from Wittayapoom and Ussahawanichakit (2009) and Chanruang and Ussahawanichakit (2011).



Independent Variables

The core construct of this research is professional citizenship behavior. This variable is measured using four attributes: professional conscientiousness orientation, regulation compliance focus, professional loyalty concern and voluntary self-development intention. These attributes reflect behavior aimed at citizenship behavior in professionals. The measure of each attribute depends on its definition as detailed below.

Professional conscientiousness orientation. Professional conscientiousness orientation refers to behavior of auditors who work with honesty, engagement, punctually and prudence reflecting the responsibility and exceeds obligations assigned (Organ, 1990; Wijayanto and Kismono, 2004). This construct is measured using a four-item scale developed as a new scale based on its definition.

Regulation compliance focus. Regulation compliance focus refers to the auditor featured on the cooperation auditing standard, accounting standard, law and other rule related to professional operational (Borman and Motowidlo, 1997). This construct is measured using a four-item scale developed as a new scale based on its definition.

Professional loyalty concern. Professional loyalty concern refers to auditor's behaviors indicating love and faith in the profession by protecting; promoting and supporting the profession so that it is perceived positively by the public (Graham, 1991; Moorman et al., 1998; Wijayanto and Kismono, 2004). This construct is measured using a four-item scale developed as a new scale based on its definition.

Voluntary self-development intention. Voluntary self-development intention is defined as the auditor is committed to improve the knowledge, skills, and performance abilities with admission to attend training courses in other than the ones Federation of Accounting Professions requires. This construct is measured using a four-item scale a new scale based on its definition.

Antecedent Variables

For this research, the internal and external factors are treated as an antecedent of professional citizenship behavior. This variable is measured using four factors of the internal factor, an including professionalism concern, audit learning, audit value, and professional acceptance. In addition, one factor of the external factor is



stakeholder expectation. The measure of each characteristic conforms to its definition to be discussed below.

Professionalism concern. Professionalism concern refers to the auditor who focuses on work performance by using skill, attainments, and workmanship in auditing correctly under the adherence to professional. This construct is measured using a four-item scale developed as a new scale based on its definition.

Audit learning. Audit learning refers to education, ascertains, knowledge exchange about the audit steps and methods of auditing continuously as the use for problem solving and improves specifically audit work. This construct is measured using a three-item scale developed as a new scale based on its definition.

Audit value. Audit value refers to the recognition of the audit benefits which create by planning and standard operation making auditor reliably and reflects a concise performance, transparent, and on time as scheduled. This construct is measured using a four-item scale developed as a new scale based on its definition.

Professional acceptance. Professional acceptance refers to the positive attitude towards the professional auditors when given knowledge, understanding, about concept, image, and professional reputation which originates interest, concede, and ready to perform their duties with pride. This construct is measured using a four-item scale developed as a new scale based on its definition.

Stakeholder expectation. Stakeholder expectation refers to auditor's recognition to the need of groups or individuals who want the auditor to follow to satisfy the need of financial reports user such as supervision agencies, professional council, and customer and public as a result, the auditor must perform their duties effectively for transparency, reliability, and quality. This construct is measured using a four-item scale developed as a new scale based on its definition.

Mediating Variables

Audit ethics awareness. Audit ethics awareness refers to the auditor, who keeps attention with the good behavior, code of conduct practice and basic to guideline allows professional practitioners working correctly. This construct is measured using a four-item scale developed as a new scale based on its definition.



Audit enthusiasm commitment. Audit enthusiasm commitment refers to the auditor be intention, caring, and dedication to their work with a nimble and agile, diligence and also indomitable obstacles to work. This construct is measured using a three-item scale developed as a new scale based on its definition.

Audit practice efficiency. Audit practice efficiency refers to the results of the operation that was used the knowledge and ability to plan, develop, and improve the audit to cover various issues on the standard including the risk control and fulfill the needs of users at a timeliness (Jirapattanaponsin and Ussahawanitchakit, 2013). This construct is measured using a four-item scale developed as a new scale based on its definition.

Audit quality. Audit quality is referred to outcome of the audit process that can found the complete corruption or error and can present the audit report accurately; it also reflects the state of the customer's affair as well (DeAngelo, 1981; Palmorse, 1988). This construct is measured using a four-item scale developed as a new scale based on its definition.

Financial information reliability. Financial information reliability refers to character of neutral data which is complete, comparable and useful for the decision of financial statement users (Ninlaphay, Ussahawanitchakit, and Boonlua, 2012). This construct is measured using a four-item scale modified from Ninlaphay and Ussahawanitchakit (2012).

Audit excellence. Audit excellence refers to outcomes of operational and achieves, better than the standard, can reduce errors and present information correctly, fast and continuous quality. This construct is measured using a four-item scale developed as a new scale based on its definition.

Moderating Variables

Audit morality. Audit morality refers to auditors who are adherent to virtue, with right or wrong recognition, what is the right thing to do or should not do in the surrounded situation of monitoring (Idiab et al. 2012; Ussahawanitchakit, 2012). This construct is measured using a four-item scale developed as a new scale based on its definition.



Control Variables

In this research two control variables are gender and audit experience of auditors. These control variables might have an effect toward citizenship behaviors.

Gender of auditors affects the relationships among professional citizenship behaviors. Previous research found that social beliefs is about the nature of gender of their difference between male and female and having influence on operation resulting of organizational citizenship behavior (Eagly, 1987). Moreover, James et al. (2002) found that at the beginning of research this female has an organizational citizenship behavior more than male because women usually have a propensity to help and enjoy making relationships with friends more than men. However, the later study found a surprising result that is male had been estimated that having more organization citizenship behavior because some organizations have taken this behavior variable to be the one of element in evaluating the employees performance to apply for promotion.

In addition, since organization citizenship behavior is often seen resulting in females than males and it appears that males showing more in their organization citizenship behavior it exceeds expectations behavior and is seen as a good thing and should have reward (Allen, 2006). However, women have feeling love and commitment in the organization more than men that are observed from the operation concurrence and work dedication with a commitment to accomplish work and show the citizenship behavior more than men (Beauregard, 2012; Wang, 2014). Furthermore, some research found that gender is not significant on organization citizenship behavior and employee performance, but intrinsic motivation and extrinsic motivation in work performance affect the organization citizenship behavior and practice work more than gender (Tan and Mansor, 2014). Thus, this research selects gender as control variable which is represented by a dummy variable including 0= male and 1= female.

Audit experience. Audit experience influenced organizational citizenship behavior. Previous research showed that the operation experience affects organizational citizenship because the person with more experience is willing to learn things and develop himself better than a person with less experience and is ready to show the organizational citizenship behavior including cooperating in the performance with organization expectations (Ueda, 2009). Some research found that the auditor with less experience will be strictly on the performance particularly in terms of attitude, decisions



and expression organization citizenship behavior that provided to keep on organization or profession last longer (Baotham and Usswahawanitchkit, 2009).

However, the difference of experiences also lead auditor to have a different perception and have an influence to show their behavior in terms of the intended behavior (Karacaer et al., 2009). In contrast, previous research of Farrell et al. (2007) found that experience is not influence organizational citizenship behavior. This research, an attention of audit experience as control variables was also probable to influence the hypothesized relationship. It was measured dummy variable including 0= below and equal 15 year and 1 =higher than 15 year.

Methods

In this research, all constructs in the conceptual model are developed by adopting the relevant literature. Consequently, a pre-test method is appropriately conducted to assure validity and reliability of the questionnaire. The rational of the pre-test is to check clearly and accurately for the understanding of a questionnaire before using the real data collection. After the pre-test, the questionnaire is modified and adjusted to increase it as an effective instrument. In addition, the purpose of conducting the pre-test is to examine the validity and reliability of each measurement employed in the questionnaire.

Validity and Reliability

Validity. Validity is the degree to which a measure precisely represents the correct and accurate instrument (Hair et al., 2010). Especially, the validity testing of measurement in this research is accurately confirmed the concept or construct of study. Therefore, this research tests the validity of instrument to confirm a measure or set of measures that accurately represents the concept of study. In this research, types of validity testing comprise face, content, and construct validity.

Content validity. Content validity is the degree to which items in an instrument reflect the content universe to which the instrument will be generalized (Boudreau, Gefen and Straub, 2001). In addition, validity is the scales containing items which are adequate to measure what they are intended to measure (Nunnally and Bernstein, 1994). Content validity relies on subjective interpretation of the



appropriateness of the items to the construct under study; the former is from the point of the researcher's gleaned knowledge from the literature, and the latter is from professional academics. In this research, content validity is improved by an extensive review of the literature (Hair et al., 2010). Likewise, two professionals in academic research are requested to review and provide necessary recommendations to review the instrument in order to ensure that all constructs are sufficient to cover the contents of variables. Based on their feedback, some questions were adjusted or deleted accordingly to attain the best measurement and the recommendations of the scholars are attached in Appendix G.

Construct validity. Construct validity is a set of measured items which reflect the theoretical latent construct that those items are designed to measure (Hair et al., 2010). It is measured empirically by the correlation between theoretically defined sets of variables. This research tests the validity of the instrument to confirm that a measure or set of measures accurately represents the concept of study. Exploratory factor analysis (EFA) is used to test the construct validity of the new scale and adapted scale, factor loading to evaluate validity should be greater than 0.40 (Nunnally and Bernstein, 1994).

In this research, exploratory factor analysis (EFA) is used to test the construct validity of the new scale and adapted scale consisting of professional conscientiousness orientation, regulation compliance focus, professional loyalty concern, voluntary self-development intention, audit ethics awareness, audit enthusiasm commitment, audit practices efficiency, audit quality, financial information reliability, audit excellence, audit success, audit morality, professionalism concern, audit learning, audit value, professional acceptance, and stakeholder expectation. In this research, all factor loadings are greater than 4.0 cut-offs and statistically significant (see Table 4) according to the rule-of-thumb (Nunnally and Bernstein, 1994).

Reliability. Reliability is an assessment of the degree of consistency between multiple measurements of a variable (Hair et al., 2010). This research tests the reliability of each construct by using Cronbach's alpha because it is the most popular measure of internal consistency reliability. Cronbach's alpha is the most widely used measure of internal consistency reliability for two reasons: it is understood by most researchers and popular statistical software programs in analysis (Kwok and Sharp,



1998). This research uses Cronbach's alpha to measure the internal consistency which should be greater than 0.70 (Hair et al., 2010). Indeed, this research, tests validity and reliability of a questionnaire by factor analysis and Cronbach's alpha from pre-test of thirty auditor's respondents to the first set respectively. The results are presented as factor loadings and alpha coefficients in Table 4.

Table 4 shows the factor loading of each construct that presents a value higher than 0.40 which is the cut-off score recommended by Nunnally and Bernstein (1994). The factor loading ranging from 0.471 – 0.973 is the lowest factor loading in audit enthusiasm commitment the highest factor loading in audit practice efficiency. Thus, construct validity of this research is tapped by items in the measurement as theorized.

This research examines the reliability of the measurements. Cronbach's alpha coefficient is commonly used as a measure of the internal consistency or reliability of constructs. As per the suggestion of Nunnally and Bernstein (1994), Cronbach's alpha coefficient was recommended that its value should be equal or greater than 0.70 as widely accepted.

According to the results from Table 4, Cronbach's alpha coefficients range from 0.729 - 0.945. The lowest coefficient is for audit enthusiasm commitment and the highest coefficient is for audit value. That is, internal consistency of the measures used in this research must be considered good for all constructs (see Table D in Appendix D).



Table 4 Results of Validity and Reliability Testing

Constructs	N	Factor Loadings	Alpha Coefficient
Professional Conscientiousness Orientation (PCO)	30	.693-.810	.744
Regulation Compliance Focus (RCF)	30	.796-.898	.869
Professional Loyalty Concern (PLC)	30	.830-.898	.874
Voluntary Self-Development Intention (VSI)	30	.725-.873	.802
Audit Ethics Awareness(AEA)	30	.720-.898	.805
Audit Practice Efficiency(APE)	30	.687-.973	.858
Audit Enthusiasm Commitment(AEC)	30	.471-.879	.729
Audit Quality (AQT)	30	.881-.911	.884
Financial Information Reliability (FIR)	30	.852-.918	.897
Audit Excellence (AEL)	30	.850-.897	.899
Audit Success (ASC)	30	.748-.846	.774
Professionalism Concern(PNC)	30	.761-.896	.854
Audit Learning (ALN)	30	.875-.941	.888
Audit Value(AVL)	30	.892-.962	.945
Professional Acceptance (PAT)	30	.869-.936	.924
Stakeholder Expectation (SET)	30	.801-.922	.878
Audit Morality (AMT)	30	.671-.886	.786

Statistics Techniques

Before hypotheses testing to obtain reliable results of this study, all of the raw data are examined following the basic assumption of regression analysis testing. This process involves checking the outlier, normality, heteroscedasticity, autocorrelation, and linearity. The statistical techniques include factor analysis, variance inflation factor, correlation analysis and regression analysis.

Variance inflation factor (VIF) This research uses variance inflation factor to test multicollinearity problem among the independent variables. The VIF is an index which measures the impact of collinearity among the predictors in the regression model on the precision of estimation. The rule of thumb, states that when VIF value is greater than 10, one should be concerned about a multicollinearity problem, while if VIF is less than 10, the multicollinearity is not of concern (Hair et al., 2010). However, this



research VIF value is between 1.089 and 3.848. Then, it can claim that there is no multicollinearity problem.

Correlation analysis. Correlation analysis is used to explore the relationships among independent variables and to check the presence of multicollinearity. In this research, multicollinearity is indicated when the inter-correlation between explanatory variables exceeds 0.90 (Hair et al., 2010). Thus, this problem occurs when a single independent variable is highly correlated with a set of other independent variables. If multicollinearity increases, it complicates the interpretation of the variables because a variable can be explained by the other variables in the analysis. Consequently, factor analysis is used to group highly correlated variables together and used to avoid the multicollinearity problem. This research uses Pearson correlation to evaluate the relationships of the inter-correlation of each variable.

Regression analysis. The Ordinary Least Squares (OLS) regression analysis is used to test all hypotheses following the conceptual model. The regression equation is a linear combination of the independent variables that best explains and predicts the dependent variable (Aulakh, Masaaki and Hildy, 2000). Therefore, OLS regression is appropriate for examining the relationships between dependent variables and independent variables because both dependent and independent variables in this research are categorical and interval data (Hair et al., 2010). Thus, all hypotheses in the research transformed in twenty four equations. Each equation consists of the main variables related to the hypotheses testing as described in the previous chapter. Moreover, two control variables, gender and audit experience are included in all of those equations for hypotheses testing. The detail of each equation is illustrated the following.

The investigation of the relationships between four dimensions of professional citizenship behavior and audit ethics awareness is presented in Equation 1 as follows:

$$\text{Equation 1: } AEA = \alpha_1 + \beta_1 PCO + \beta_2 RCF + \beta_3 PLC + \beta_4 VSI + \beta_5 GD + \beta_6 AE + \varepsilon$$



The investigation of the relationships between four dimensions of professional citizenship behavior and audit practice efficiency is presented in Equation 2 as follows:

$$\text{Equation 2: } APE = \alpha_2 + \beta_7PCO + \beta_8RCF + \beta_9PLC + \beta_{10}VIS + \beta_{11}GD + \beta_{12}AE + \varepsilon$$

The investigation of the relationships between four dimensions of professional citizenship behavior and audit enthusiasm commitment is presented in Equation 3 as follows:

$$\text{Equation 3: } AEC = \alpha_3 + \beta_{13}PCO + \beta_{14}RCF + \beta_{15}PLC + \beta_{16}VSI + \beta_{17}GD + \beta_{18}AE + \varepsilon$$

The investigation of the relationships between four dimensions of professional citizenship behavior and audit quality is presented in Equation 4 as follows:

$$\text{Equation 4: } AQT = \alpha_4 + \beta_{19}PCO + \beta_{20}RCF + \beta_{21}PLC + \beta_{22}VSI + \beta_{23}GD + \beta_{24}AE + \varepsilon$$

The investigation of the relationships between four dimensions of professional citizenship behavior and financial information reliability is presented in Equation 5 as follows:

$$\text{Equation 5: } FIR = \alpha_5 + \beta_{25}PCO + \beta_{26}RCF + \beta_{27}PLC + \beta_{28}VSI + \beta_{29}GD + \beta_{30}AE + \varepsilon$$

The investigation of the relationships between four dimensions of professional citizenship behavior and audit excellence is presented in Equation 6 as follows:

$$\text{Equation 6: } AEL = \alpha_6 + \beta_{31}PCO + \beta_{32}RCF + \beta_{33}PLC + \beta_{34}VSI + \beta_{35}GD + \beta_{36}AE + \varepsilon$$



The investigation of the relationships between four dimensions of professional citizenship behavior and audit success is presented in Equation 7 as follows:

$$\text{Equation 7: } ASC = \alpha_7 + \beta_{37}PCO + \beta_{38}RCF + \beta_{39}PLC + \beta_{40}VSI + \beta_{41}GD + \beta_{42}AE + \varepsilon$$

The equation used to examine the effects of audit ethics awareness and audit enthusiasm commitment on audit practice efficiency is presented in Equation 8 as follows:

$$\text{Equation 8: } APE = \alpha_8 + \beta_{43}AEA + \beta_{44}AEC + \beta_{45}GD + \beta_{46}AE + \varepsilon$$

The investigation of the impacts of audit ethics awareness, audit practice efficiency, and audit enthusiasm commitment on audit quality is presented in Equation 9 as follows:

$$\text{Equation 9: } AQT = \alpha_9 + \beta_{47}AEA + \beta_{48}APE + \beta_{49}AEC + \beta_{50}GD + \beta_{51}AE + \varepsilon$$

The investigation of the impacts of audit ethics awareness, audit practice efficiency, and audit enthusiasm commitment on financial information reliability is presented in Equation 10 as follows:

$$\text{Equation 10: } FIR = \alpha_{10} + \beta_{52}AEA + \beta_{53}APE + \beta_{54}AEC + \beta_{55}GD + \beta_{56}AE + \varepsilon$$

The equation used to examine the effects of audit quality on financial information reliability is presented in Equation 11 as follows:

$$\text{Equation 11: } FIR = \alpha_{11} + \beta_{57}AQT + \beta_{58}GD + \beta_{59}AE + \varepsilon$$

The equation used to examine the effects of audit quality and financial information reliability on audit excellence is presented in Equation 12 as follows:



$$\text{Equation 12: } AEL = \alpha_{12} + \beta_{60}AQT + \beta_{61}FIR + \beta_{62}GD + \beta_{63}AE + \varepsilon$$

The equation used to examine the effects of audit excellence on audit success is presented in Equation 13 as follows:

$$\text{Equation 13: } ASC = \alpha_{13} + \beta_{64}AEL + \beta_{65}GD + \beta_{66}AE + \varepsilon$$

The equations that determined the audit morality which moderate the relationships among four dimensions of professional citizenship behavior and audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, audit excellence, audit success are presented in Equations 14, 15, 16, 17, 18, 19, and 20 as follows:

$$\begin{aligned} \text{Equation 14: } AEA = & \alpha_{14} + \beta_{67}PCO + \beta_{68}RCF + \beta_{69}PLC + \beta_{70}VSI + \beta_{71}AMT + \\ & \beta_{72}(PCO*AMT) + \beta_{73}(RCF*AMT) + \beta_{74}(PLC*AMT) + \\ & \beta_{75}(VSI*AMT) + \beta_{76}GD + \beta_{77}AE + \varepsilon \end{aligned}$$

$$\begin{aligned} \text{Equation 15: } APE = & \alpha_{15} + \beta_{78}PCO + \beta_{79}RCF + \beta_{80}PLC + \beta_{81}VSI + \beta_{82}AMT + \\ & \beta_{83}(PCO*AMT) + \beta_{84}(RCF*AMT) + \beta_{85}(PLC*AMT) + \\ & \beta_{86}(VSI*AMT) + \beta_{87}GD + \beta_{88}AE + \varepsilon \end{aligned}$$

$$\begin{aligned} \text{Equation 16: } AEC = & \alpha_{16} + \beta_{89}PCO + \beta_{90}RCF + \beta_{91}PLC + \beta_{92}VSI + \beta_{93}AMT + \\ & \beta_{94}(PCO*AMT) + \beta_{95}(RCF*AMT) + \beta_{96}(PLC*AMT) + \\ & \beta_{97}(VSI*AMT) + \beta_{98}GD + \beta_{99}AE + \varepsilon \end{aligned}$$

$$\begin{aligned} \text{Equation 17: } AQT = & \alpha_{17} + \beta_{100}PCO + \beta_{101}RCF + \beta_{102}PLC + \beta_{103}VSI + \\ & \beta_{104}AMT + \beta_{105}(PCO*AMT) + \beta_{106}(RCF*AMT) + \\ & \beta_{107}(PLC*AMT) + \beta_{108}(VSI*AMT) + \beta_{109}GD + \\ & \beta_{110}AE + \varepsilon \end{aligned}$$



$$\begin{aligned} \text{Equation 18: } FIR = & \alpha_{18} + \beta_{111}PCO + \beta_{112}RCF + \beta_{113}PLC + \beta_{114}VSI + \beta_{115}AMT \\ & + \beta_{116}(PCO*AMT) + \beta_{117}(RCF*AMT) + \\ & \beta_{118}(PLC*AMT) + \beta_{119}(VSI*AMT) + \beta_{120}GD + \\ & \beta_{121}AE + \varepsilon \end{aligned}$$

$$\begin{aligned} \text{Equation 19: } AEL = & \alpha_{19} + \beta_{122}PCO + \beta_{123}RCF + \beta_{124}PLC + \beta_{125}VSI + \beta_{126}AMT \\ & + \beta_{127}(PCO*AMT) + \beta_{128}(RCF*AMT) + \\ & \beta_{129}(PLC*AMT) + \beta_{130}(VSI*AMT) + \beta_{131}GD + \\ & \beta_{132}AE + \varepsilon \end{aligned}$$

$$\begin{aligned} \text{Equation 20: } ASC = & \alpha_{20} + \beta_{133}PCO + \beta_{134}RCF + \beta_{135}PLC + \beta_{136}VSI + \beta_{137}AMT \\ & + \beta_{138}(PCO*AMT) + \beta_{139}(RCF*AMT) + \\ & \beta_{140}(PLC*AMT) + \beta_{141}(VSI*AMT) + \beta_{142}GD + \\ & \beta_{143}AE + \varepsilon \end{aligned}$$

The equations that determined the role of four antecedents, namely, professionalism concern, audit learning, audit value ,professional acceptance and stakeholder expectation which cause four dimensions of professional citizenship behavior are presented in Equations 21, 22, 23, , and 24 as follows:

$$\begin{aligned} \text{Equation 21: } PCO = & \alpha_{21} + \beta_{144}PNC + \beta_{145}ALN + \beta_{146}AVL + \beta_{147}PAT + \\ & \beta_{148}SET + \beta_{149}GD + \beta_{150}AE + \varepsilon \end{aligned}$$

$$\begin{aligned} \text{Equation 22: } RCF = & \alpha_{22} + \beta_{151}PNC + \beta_{152}ALN + \beta_{153}AVL + \beta_{154}PAT + \\ & \beta_{155}SET + \beta_{156}GD + \beta_{157}AE + \varepsilon \end{aligned}$$

$$\begin{aligned} \text{Equation 23: } PLC = & \alpha_{23} + \beta_{158}PNC + \beta_{159}ALN + \beta_{160}AVL + \beta_{161}PAT + \\ & \beta_{162}SET + \beta_{163}GD + \beta_{164}AE + \varepsilon \end{aligned}$$

$$\begin{aligned} \text{Equation 24: } VIS = & \alpha_{24} + \beta_{165}PNC + \beta_{166}ALN + \beta_{167}AVL + \beta_{168}PAT + \\ & \beta_{169}SET + \beta_{170}GD + \beta_{171}AE + \varepsilon \end{aligned}$$



Where;

PCO	= Professional conscientiousness orientation
RCF	= Regulation compliance focus
PLC	= Professional loyalty concern
VSI	= Voluntary self -development intention
AEA	= Audit ethics awareness
APE	= Audit practice efficiency
AEC	= Audit enthusiasm commitment
AQT	= Audit quality
FIR	= Financial information reliability
AEL	= Audit excellence
ASC	= Audit success
PNC	= Professionalism concern
ALN	= Audit learning
AVL	= Audit value
PAT	= Professional acceptance
SET	= Stakeholder expectation
AMT	= Audit morality
GD	= Gender
AE	= Audit experience
ε	= Error term
α	= Constant
β	= Coefficient

Summary

This chapter details the research methods in this research for gathering data and examining all constructs in the conceptual model to answer the research questions. The content involves the sample selection and data collection procedure including the population and sample of the CPAs in Thailand and questionnaire mail survey. The variable measurements are followed for all variables in the conceptual model. In addition, the instrumental verifications including the test of validity and reliability, and



the statistical analyses are presented. Finally, Table 5 summarizes the definition of each construct, operational variables and scale sources.

The results of the hypotheses testing are revealed in the next chapter followed by the discussion. Furthermore, the next chapter describes respondent characteristics and descriptive statistics as well.



Table 5 Definitions and Operational Variables of Constructs

Construct	Definition	Operational Variables	Scale Source
<u>Professional Citizenship Behavior</u> Professional Conscientiousness Orientation (PCO)	Behavior of auditors who work with honesty, engagement, punctually and prudence reflecting the responsibility and exceeds obligations assigned	Responsibilities in role, attention to detail, honesty, punctuality, straightforward	New scale
Regulation Compliance Focus (RCF)	The auditor featured on the cooperation auditing standard, accounting standard, law and other rule related to professional operational.	auditing standard, accounting standard, law and other rule related to professional	New scale

Table 5 (Continued)

Construct	Definition	Operational Variables	Scale Source
<u>Professional Citizenship Behavior</u> Professional Loyalty Concern (PLC)	Auditor's behaviors indicate love and faith in the profession by protecting, promoting, and supporting the profession so that it is perceived positively by the public.	Adhesion, support to professional impression toward outsider.	New Scale
Voluntary Self-Development Intention (VSI)	Auditor is committed to improve the knowledge, skills, and performance abilities with admission to attend training courses in other than the ones Federation of Accounting Professions requires.	Training received than professional set. Seeking new techniques.	New Scale

Table 5 (Continued)

Construct	Definition	Operational Variables	Scale Source
Mediating variables Audit Ethics Awareness (AEA)	The auditor, who keeps attention with the good behave, code of conduct practice and basic to guideline allows professional practitioners working correctly.	Code of ethics	New Scale
Audit Enthusiasm Commitment (AEC)	The auditors are intention, caring, and dedication to their work with nimble, agile, diligent and also indomitable obstacles to work.	Commitment, willingness, enthusiasm, attempts, and vigor.	New Scale

Table 5 (Continued)

Construct	Definition	Operational Variables	Scale Source
Mediating variables Audit Practice Efficiency (APE)	The results of the operation was used the knowledge and ability to plan, develop, and improve the audit to cover various issues on the standard including the risk control and fulfill the needs of users at a timeliness .	Risk cover, improvement, quality.	New Scale
Audit Quality (AQT)	Outcome of the audit process that can find the complete corruption or error and can present the audit report accurately, it also reflects the state of the customer's affair as well.	Detecting risk, report financial statement error, misrepresentation, including report rightfully and accurately.	New Scale



Table 5 (Continued)

Construct	Definition	Operational Variables	Scale Source
Mediating variables Financial Information Reliability(FIR)	Character of neutral data, complete, comparable and useful for the decision of financial statement users.	Un bias and the comparable data integrity.	Adapted from Ninlaphay and Ussahawanitchakit, (2012).
Audit Excellence (AEL)	Outcomes of operational and achieves are better than the standard that can reduce errors and present information correctly, fast and continuous quality.	Goal achievement, presentation finance statement to accuracy and reduce the error.	New scale

Table 5 (Continued)

Construct	Definition	Operational Variables	Scale Source
Dependent variables Audit Success (ASC)	The customer satisfaction results from the performance of the auditor to make the customer trust and believability and continues to be a customer forever.	Satisfaction of customer, customer acceptance such as the number of clients increased	Adapted from Wittayapoom and Ussahawanichakit (2009), Chanruang and Ussahawanichakit (2011)
Antecedent variables Professionalism Concern (PNC)	The auditor who focuses on performance by using skill, knowingness in auditing correctly under the adherence to profession.	knowledge, expertise, ethics, profession and skill	New Scale

Table 5 (Continued)

Construct	Definition	Operational Variables	Scale Source
Antecedent variables Audit Learning (ALN)	Education, as certain, knowledge exchange about the auditing steps and methods of auditing continuously are the use for problem solving and improving specifically audit work.	Knowledge and understanding of issues auditing, technique, solve	New scale
Audit Value (AVL)	The recognition of the audit benefits which create by planning and standard operation making auditor reliably and reflects a concise performance, transparent, and on time as scheduled.	Transparent, practice of audit operation allows, allow detect the fault of financial report.	New scale

Table 5 (Continued)

Construct	Definition	Operational Variables	Scale Source
Antecedent variables Professional Acceptance (PAT)	Positive attitude towards the professional auditors when given knowledge, understanding, about concept, image, and professional reputation which originates interest, concede, and is ready to perform their duties with pride.	Knowledge, understanding related to concept, image, and reputation, transparency, acceptance in professional.	New scale
Antecedent variables Stakeholder Expectation (SET)	auditor's recognition to the need of groups or individuals who want the auditor to follow to satisfy the need of financial reports user such as supervision agencies, professional council, and customer and public.	Solve of auditing, need or anticipation, responsibility, credibility, transparency and quality.	New scale

Table 15 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H19c	The higher the stakeholder expectation is, the more likely that auditors will gain greater professional loyalty concern.	Not Supported
H19d	The higher the stakeholder expectation is, the more likely that auditors will gain greater voluntary self-development intention.	Not Supported



Table 5 (Continued)

Construct	Definition	Operational Variables	Scale Source
Moderating variables Audit Morality (AMT)	Auditors are adherent to virtue, with right or wrong recognition, what is the right thing to do or should not do in the surrounded situation of monitoring.	The sense of right and wrong, reasons for the decision, and adherence to moral.	New scale
Control variable Gender (GD)	Male and female	Dummy Variable 0= male and 1= female	Eagly (1987); James et al. (2002); Beauregard (2012)
Audit Experience (AE)	The period of experience in auditing	Dummy Variable 0= below and equal 15 year 1= higher than 15year	Baotham and Ussahawanitchakit (2009); Ueda (2009)

CHAPTER IV

RESULTS AND DISCUSSION

The previous chapter describes the research methods help to clearly answer with testable hypotheses. Chapter 4 presents the results of statistical testing beginning with the presentation of respondent characteristics and descriptive statistics to increase understanding of sample characteristics. Next, the results of correlation analysis and hypotheses testing by using multiple regression analysis are detailed. Finally, the summary of all hypotheses testing is also provided.

Respondent Characteristics and Descriptive Statistics

In this research, Certified Public Accountants (CPAs) in Thailand are the unit of analysis and the key informants are the auditors. They are also called respondents because they represented to complete the questionnaire of this research. The respondent characteristics are described by their demographic characteristics including gender, age, marital status, level of education, experience in audit filed, length of CPAs tenure, number of average audited financial statements per month, and most of types of client, employment status, Table C in Appendix C shows the demographic characteristics of the 239 participants with returned questionnaires. The results show that 43.9 percent of participants are male and 56.1 percent are female. The span of age of participants is more than 50 years old (49percent). Most of the respondents are married (47.3 percent). The majority of the education level of key informant obtained is higher than bachelor's degree (61.1 percent). In addition, the respondents have experience in audit filed more than 15 years (49.8 percent); and most of the respondents' length of CPAs tenure is more than 15 years (48.5 percent). Most of respondents' audit revenue lowers 150,000 Baht per month (75.7 percent); the number of average audited financial statements per years is less than 50 statements (62.3 percent). In addition, most of types of clients are non-listed firms (95 percent) and in terms of the audit work place, 72.8 percent are freelance.



Results of Descriptive Statistics

Table 6 demonstrates the descriptive statistics including the means and standard deviation. Overall, the range of mean scores for all constructs is 3.871-4.357. Especially, the mean scores for all perspectives of professional citizenship behavior (professional conscientiousness orientation, regulation compliance focus, professional loyalty focus, and voluntary self-development intention) are high, which are 4.277, 4.252, 4.322, and 4.213, respectively. It indicates that auditors in Thailand recognize the importance of doing professional citizenship behavior. In addition professional citizenship behavior has a standard deviation value of 0.457-0.562. Moreover, the results also show that the mean score of professional citizenship behavior consequences consisting audit ethics awareness (4.35), audit practice efficiency (4.11), audit enthusiasm commitment (4.19), audit quality (4.12), financial information reliability (4.059), audit excellence (3.96), and audit success (3.87) are rather high. The standard deviation value of the consequences of professional citizenship behavior is 0.552-0.714.

The results also indicate that the mean score of professional citizenship behavior antecedences consisting of professionalism concern, audit learning, audit value, professional acceptance and stakeholder expectation are 4.23, 4.19, 4.14, 4.21 and 4.15 respectively. The results indicate that auditors in Thailand have a high degree of professionalism concern, audit learning, audit value, professional acceptance and stakeholder expectation. The standard deviation value of the professional citizenship behavior antecedences is between 0.489-0.606. Additionally, the mean score of the moderating effect of audit morality is 4.324. The standard deviation value of the moderating effect of audit morality is 0.564.

Results of Correlation Analysis

The Pearson correlation for bivariate analysis of each variable pair is conducted in this research. The correlation analysis results show a multicollinearity problem and explore the relationships among the variables. Table 6 shows the results of the correlation analysis of all constructs. The bivariate correlation procedure is subject to a two-tailed test of statistical significance at 2 levels as $p < 0.05$ and $p < 0.01$.

Thus, the correlation matrix can prove the correlation between two variables and verify the multicollinearity problems by the intercorrelations among the independent variables. The evidence suggests that they are significantly related among



the four dimensions of professional citizenship behavior between 0.368 - 0.658, $p < 0.01$. These correlations are less than 0.90, as recommended by Hair et al (2010). As a result, the multicollinearity problems should not be a concern. The correlation matrix reveals a correlation between the consequences of the dimensions of professional citizenship behavior. The result indicates the dimensions of professional citizenship behavior relating to audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success which has a significant positive correlation between 0.282 - 0.781, $p < 0.01$. Most definitely, the antecedent constructs including professionalism concern, audit learning, audit value, professional acceptance and stakeholder expectation are significantly related to the dimensions of professional citizenship behavior ($r = 0.290 - 0.732$, $p < 0.01$). Finally, the moderating effect audit morality has correlations with all variables between 0.346-0.791, $p < 0.01$. However, most correlations are less than 0.90, as recommended by Hair et al. (2010). As a result, the multicollinearity problems should not be a concern.



Table 6 Descriptive Statistics and Correlation Matrix of Professional Citizenship Behavior and All Constructs

Variables	PCO	RCF	PLC	VSI	AEA	APE	AEC	AQT	FIR	AEL	ASC	PNC	ALN	AVL	PAT	SET	AMT	GD	AE	
MEAN	4.277	4.252	4.322	4.213	4.357	4.117	4.196	4.128	4.059	3.966	3.871	4.243	4.199	4.140	4.217	4.156	4.324	n/a	n/a	
S.D.	.562	.457	.513	.515	.535	.714	.552	.596	.570	.608	.662	.492	.526	.606	.599	.565	.564	n/a	n/a	
PCO	1																			
RCF	.456***	1																		
PLC	.591***	.658***	1																	
VSI	.368***	.592***	.617***	1																
AEA	.551***	.539***	.648***	.507***	1															
APE	.282***	.527***	.412***	.505***	.468***	1														
AEC	.521***	.554***	.709***	.621***	.606***	.423***	1													
AQT	.456***	.585***	.623***	.418***	.565***	.519***	.526***	1												
FIR	.435***	.491***	.659***	.440***	.625***	.449***	.603***	.714***	1											
AEL	.416***	.524***	.603***	.411***	.626***	.506***	.576***	.732***	.781***	1										
ASC	.322***	.423***	.568***	.409***	.451***	.396***	.472***	.571***	.557***	.583***	1									
PNC	.474***	.595***	.622***	.528***	.589***	.335***	.597***	.483***	.522***	.479***	.470***	1								
ALN	.418***	.508***	.555***	.566***	.495***	.432***	.619***	.484***	.513***	.456***	.463***	.648***	1							
AVL	.437***	.606***	.679***	.412***	.539***	.461***	.497***	.691***	.711***	.696***	.545***	.496***	.502***	1						
PAT	.459***	.561***	.732***	.536***	.580***	.397***	.538***	.672***	.682***	.662***	.532***	.596***	.530***	.731***	1					
SET	.358***	.498***	.519***	.352***	.403***	.342***	.425***	.490***	.418***	.431***	.290***	.458***	.421***	.544***	.605***	1				
AMT	.427***	.556***	.640***	.455***	.630***	.346***	.478***	.667***	.689***	.622***	.485***	.570***	.515***	.738***	.791***	.519***	1			
GD	.182***	.147	.108	.043	.022	.051	.151	.195	.174***	.180***	.099	.160	.079	.094	.202***	.172	.135**	1		
AE	-.030	-.046	-.050	-.051	.065	-.073	-.044	-.099	-.126	-.014	-.129**	-.141**	-.054	-.037	-.096	.009	-.049	-.231***	1	

***p<0.01, **p<0.05



Hypotheses Testing and Results

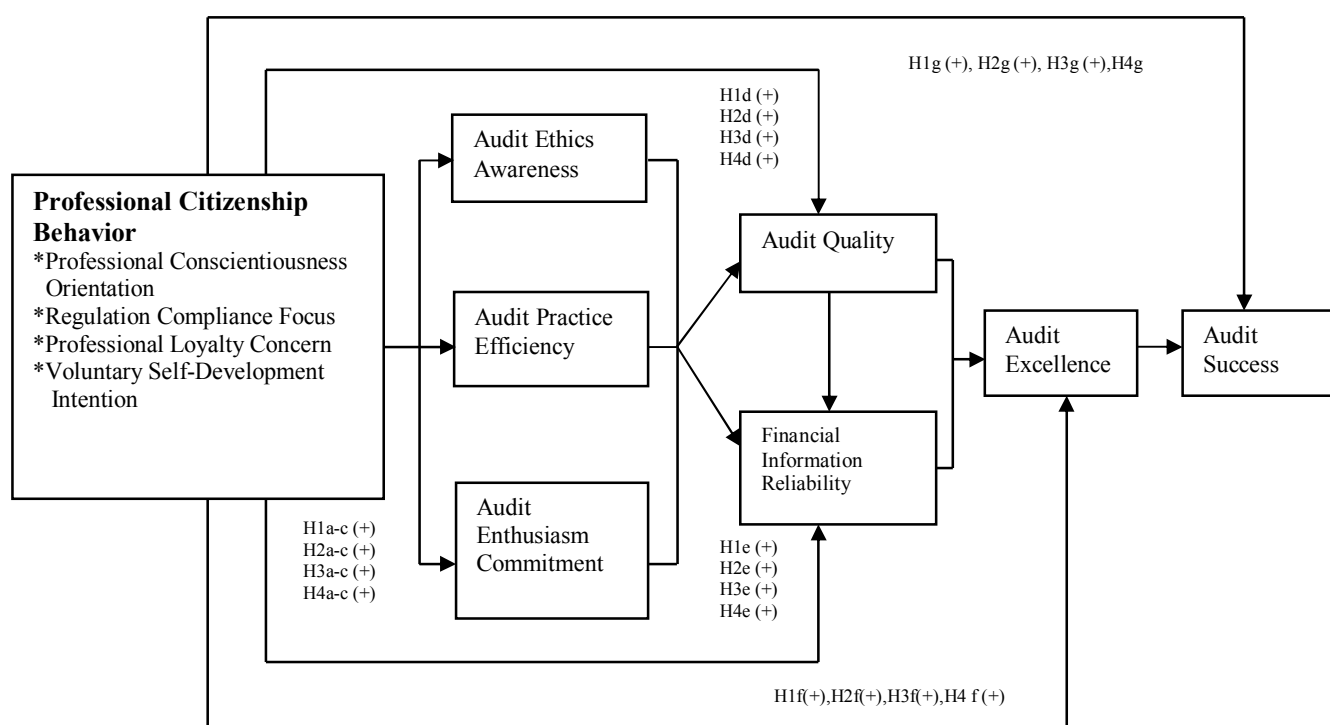
The Ordinary Least Squares (OLS) regression analysis is conducted in the research. The regression equation generated is a linear combination of the independent variables that best explains and predicts the dependent variable (Aulakh, Masaaki and Hildy, 2000). Therefore, OLS is an appropriate method for examining the hypothesized relationships. In this research, all hypotheses are transformed into twenty-four equations. Furthermore, there are two dummy variables of gender and audit experience which are consistent with the data collection included in those equations for testing as follows.

The Effects of Professional citizenship behavior on Its Consequences

With respect to the relationships, this research posits professional citizenship behavior as the antecedents. Audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success are the consequences of professional citizenship behavior. Table 7 shows the correlation between the independent and dependent variables. For the independent variables, four dimensions of professional citizenship behavior are combined; they consist of professional conscientiousness orientation, regulation compliance focus, professional loyalty concern, and voluntary self-development intention. The dependent variables consist of audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success as illustrated in Figure 6.



Figure 6 The Effects of Professional Citizenship Behavior on Its Consequences



The correlation among independent and dependent variables are shown in Table 7. The results indicate that professional conscientiousness orientation is significantly and positively correlated with audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success ($r = .511, p < .01$; $r = .282, p < .01$; $r = .521, p < .01$; $r = .456, p < .01$; $r = .435, p < .01$, $r = .416, p < .01$; $r = .322, p < .01$ respectively). Then, regulation compliance focus has a significant and positive correlation with audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success ($r = .539, p < .01$; $r = .527, p < .01$; $r = .554, p < .01$; $r = .585, p < .01$; $r = .491, p < .01$, $r = .524, p < .01$; $r = .423, p < .01$, respectively). Furthermore, professional loyalty concern has a significant and positive correlation with audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success ($r = .648, p < .01$; $r = .709, p < .01$; $r = .412, p < .01$; $r = .623, p < .01$; $r = .659, p < .01$, $r = .603, p < .01$; $r = .568, p < .01$, respectively). Finally, voluntary self-development intention has a significant



and positive correlation with audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success ($r = .507, p < .01$; $r = .505, p < .01$; $r = .621, p < .01$; $r = .418, p < .01$; $r = .440, p < .01$, $r = .411, p < .01$; $r = .409, p < .01$, respectively).

Table 7 Descriptive Statistics and Correlation Matrix of Professional Citizenship Behavior and Its Consequences

Variables	PCO	RCF	PLC	VSI	AEA	APE	AEC	AQT	FIR	AEL	ASC	GD	AE
Mean	4.277	4.252	4.322	4.213	4.357	4.117	4.196	4.128	4.059	3.966	3.871	n/a	n/a
S.D.	.562	.457	.513	.515	.535	.714	.552	.596	.570	.608	.662	n/a	n/a
PCO	1												
RCF	.456***	1											
PLC	.591***	.658***	1										
VSI	.368***	.592***	.617***	1									
AEA	.551***	.539***	.648***	.507***	1								
APE	.282***	.527***	.709***	.505***	.468***	1							
AEC	.521***	.554***	.412***	.621***	.606***	.423**	1						
AQT	.456***	.585***	.623***	.418***	.565***	.519***	.526***	1					
FIR	.435***	.491***	.659***	.440***	.625***	.449***	.603***	.714***	1				
AEL	.416***	.524***	.603***	.411***	.626***	.506***	.576***	.732***	.781***	1			
ASC	.322***	.423***	.568***	.409***	.451***	.396***	.472***	.571***	.557***	.583***	1		
GD	.182***	.147**	.108	.043	.222***	.051	.151**	.195***	.174***	.180	.099	1	
AE	-.030	-.046	-.050	-.051	.065	-.073	-.044	-.099	-.126	-.014	-.129**	.231***	1

*** Correlation is significant at the 0.01 level (2-tailed)

For the correlation among independent variables, the results from Table 7 also show that professional conscientiousness orientation is significantly and positively correlated with regulation compliance focus, professional loyalty concern, and voluntary self-development intention ($r = .456, p < .01$; $r = .591, p < .01$; $r = .368, p < .01$, respectively). Then, regulation compliance focus is significantly and positively correlated with professional loyalty concern, and voluntary self-development intention



($r = .658, p < .01$; $r = .592, p < .01$, respectively). Also, professional loyalty concern has a significant and positive correlation with voluntary self-development intention ($r = .617, p < .01$). However, these correlation coefficients are less than 0.90, as recommended by Hair et al. (2010). The multicollinearity problems are not a concern for this analysis.

Likewise, variance inflation factors (VIF) are used to test the correlation among the independent variables (see Table 8). In this case, the maximum value of VIF is 2.827, which is well below the cut-off value of 10 (Hair et al., 2010) meaning each variable is not correlated with each other. Accordingly, there are no significant multicollinearity problems confronted in this research.

Table 8 exhibits the results of OLS regression analysis of the impacts of each perspective of professional citizenship behavior (professional conscientiousness orientation, regulation compliance focus, professional loyalty concern, and voluntary self-development intention) on its consequences (audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success) which are followed by Hypotheses 1 to 4.

Firstly, the evidence in Table 8 relates to professional conscientiousness orientation (Hypotheses 1a – 1g). The findings show that professional conscientiousness orientation has a positive influence on audit ethics awareness ($\beta_1 = .285, p < 0.01$), and audit enthusiasm commitment ($\beta_{13} = .219, p < 0.01$). This is consistent with prior research, Hernandez and Mateo (2012) suggest that ethical awareness is personality traits associated with behaviors and occurring conscientiousness in mind, regardless of others, and importance awareness for work performance. Moreover, professional conscientiousness orientation are become to audit enthusiasm commitment because enthusiasm commitment of audit will occur, intention, engagement and devote in work and cause the auditor to feel ready to sacrifice in performance (Hurtz and Donovan 2000). Hence, professional conscientiousness orientation has relationships with audit ethics awareness and audit enthusiasm commitment. ***Thus, Hypotheses 1a and 1c are supported.***



Table 8 Results of the Effects of Professional Citizenship Behavior on Its Consequences

Independent Variables	Dependent Variables						
	AEA Eq.1	APE Eq.2	AEC Eq.3	AQT Eq.4	FIR Eq.5	AEL Eq.6	ASC Eq.7
Professional Conscientiousness Orientation (PCO:H1a-g)	.285*** (.065)	.018 (.073)	.219*** (.062)	.083 (.070)	.070 (.070)	.104 (.073)	-.045 (.078)
Regulation Compliance Focus (RCF : H2 a-g)	.076 (.064)	.335*** (.072)	.032 (.061)	.290*** (.069)	.087 (.069)	.215*** (.072)	.077 (.076)
Professional Loyalty Concern (PLC : H3a-g)	.317*** (.075)	.204*** (.084)	.346*** (.071)	.416*** (.080)	.548*** (.080)	.392*** (.084)	.513*** (.089)
Voluntary Self Development Intention (VSI : H4a-g)	.127** (.061)	.193*** (.068)	.280*** (.058)	-.066 (.065)	.002 (.065)	-.013 (.068)	.061 (.072)
Control Variables :							
Gender (GD)	.298*** (.094)	-.020 (.105)	.111 (.090)	.151 (.101)	.133 (.101)	.190* (.106)	.026 (.112)
Audit experience (AE)	.236*** (.092)	-.064 (.103)	.004 (.088)	-.100 (.099)	-.156 (.099)	.074 (.103)	-.168 (.109)
Adjusted R ²	.526	.411	.570	.455	.455	.402	.331
Maximum VIF	2.827	2.827	2.827	2.827	2.827	2.827	2.827

*** p<0.01, ** p<0.05, * p<0.10,
Beta coefficients with standard errors in parenthesis

However, professional conscientiousness orientation has no significant effects on audit practice efficiency ($\beta_7 = .018$ $p > .10$), audit quality ($\beta_{19} = .083$ $p > .10$), financial information reliability ($\beta_{25} = .070$ $p > .10$), audit excellence ($\beta_{31} = .104$ $p > .10$) and audit success ($\beta_{37} = -.045$ $p > .10$). Similar to research of Martin (2002) found that possible explanation is that conscientiousness orientation is responsibility individual related feeling and predicting performance is caused by a sense of responsibility, when consciousness is occurred then it is hard to stop or go away and people with good conscience will behave appropriately with a conscience and use their conscience for the benefit of various things such as a person, who has discipline consciousness will reflect his responsibility but does not cause effectively to operation or work quality as well as success because it just has self-consciousness and develops self-consciousness to make himself being more a complete person. However, Thailand education in terms of



consciousness has committed to cultivate a long time which succeeds or not and depends on situation and is a classic consciousness that all societies try to create this to occur such as diligence, responsibilities, patience and effort (Manaboon, 2011). Moreover, consciousness was implanted, may be caused by both of internal and external factors, it is possible that cultivating consciousness will cause a person to have self-responsibility, society and the public even more and only prediction affects two of contextual performance (Perlow and Kopp, 2004). Therefore, if auditor who has not consciousness leads to audit practice efficiency, audit quality, financial information reliability, audit excellence and audit success. **Thus, Hypotheses 1b, 1d, 1e, 1f and 1g are not supported.**

Secondly, regulation compliance focus (Hypotheses 2a – 2g), the results indicate that regulation compliance focus significantly and positively relates to audit practice efficiency ($\beta_8 = .335$, $p < 0.01$), audit quality ($\beta_{20} = .290$, $p < 0.01$), and audit excellence ($\beta_{32} = .215$, $p < 0.01$). This is consistent with prior studies which suggest that regulation compliance focus which follows up to new information law and regulation to be used in practice work leading to practice efficiency (Ziegenfuss and Singhapakdi, 1994). Moreover, regulation compliance focus can help to increase audit quality because that auditor has to continue to improve on audit processes through rules and regulations of standards of accounting and auditing correctly will lead to quality and creditability of work (Chi et al., 2013). However, previous research suggests that effects of work performance focus under regulation will occur; development audit system and auditing have measurement achieve excellence (Liu and chin, 2010). As mentioned above, this research shows the relationship of regulation compliance focus on audit practice efficiency, audit quality, audit excellence **Hence, Hypotheses 2b, 2d and 2f are supported.**

Nevertheless, regulation compliance focus also has no significant effects on audit ethics awareness ($\beta_2 = .076$, $p > 0.10$), audit enthusiasm commitment ($\beta_{14} = .032$, $p > 0.10$), financial information reliability ($\beta_{26} = .087$, $p > 0.10$) and audit success ($\beta_{38} = .077$, $p > 0.10$). In fact, regulation compliance focus, possible auditors are required to cooperate in the performance, rules and existing regulations and cannot avoid. It does not cause the audit ethics awareness recognition and enthusiasm commitment because it is regulation in the duties of auditor performance and need to be



done by implicitly, this is enthusiasm that personality traits are not necessary, efforts or working conditions are associated with the regulation (EL- Mooukamal, 2009; Krueger and Eaton, 2010) In additional, financial information reliability is relevant to gather data to be sufficient on evidence decisions through materiality that will without bias or undue error and faithfully represent those events and transactions; it is useful of users of financial statements in this case, the state does not regulate laws, information is reliable if it is free from material error and it is objective (Financial Accounting Standards Board, 2008). Moreover, Swift (2010) argued that numbers of compliance regulations are in scope for work performance though often *not* a part of compliance and audit, a key operational will lead to audit success. From the overall reasons, there is an appropriate explanation for the reason why there is no association between relationship regulation compliance focus on audit ethics awareness, audit enthusiasm commitment, financial information reliability and audit success. ***Thus, Hypotheses 2a, 2c, 2e and 2g are not supported.***

Thirdly, the results relate to professional loyalty concern (Hypotheses 3a – 3g). The evidence reveals that professional loyalty concern has the positive influences on audit ethics awareness ($\beta_3 = .317, p < 0.01$), audit practice efficiency ($\beta_9 = .204, p < 0.01$), audit enthusiasm commitment ($\beta_{15} = .346, p < 0.01$), audit quality ($\beta_{21} = .416, p < 0.01$), financial information reliability ($\beta_{27} = .548, p < 0.01$), audit excellence ($\beta_{33} = .392, p < 0.01$), and audit success ($\beta_{39} = .513, p < 0.01$). This is consistent with prior studies which suggest that professional loyalty concern indicates ethics, an important trait of auditor which dictates them to care for benefits of society other than themselves and to keep the profession's reputation (Schrag and Brain, 2001). Furthermore, professional loyalty concern leads to cause behavior change of persons in passion and power to remove barriers to work. It's a key driver of audit practical efficacy (Rhian, 2002). Consequently, enthusiasm commitment as basic loyalty will engage of employment in improvement, development, and work occurring from involvement of employment in work performance and contributes efficiency, effectiveness, including the quality of work or product of organization (Macek and Schneider, 2008; Sundaray, 2011). However, loyalty makes an employee try to presence at the organization with the continuous attempt to be citizenship. The results in willingness to contribute to work in both physical and intelligent aspects, employees



will try hard to deliver excellent (Samansin, 2011). In addition, Similar to work of Ismai and Haron (2006) suggest that client satisfaction and audit service quality, occurring from loyalty toward audit firm leads to financial information reliability and gives assurance in work practice. Moreover, the long-term success of auditors in work performance depends on loyalty and is the genesis of responsiveness in work and becomes to help them stay in the profession in the long run (Gefen, 2002; Silvestro, 2002). From the overall reasons, there is an appropriate explanation for the reason why there is an association between relationship professional loyalty concern and audit ethics awareness, audit practices efficiency, audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success. **Therefore, Hypotheses 3a, 3b, 3c, 3d, 3e, 3f, and 3g are supported.**

Finally, there are the results relating to voluntary self-development intention (Hypotheses 4a-4g). The results indicate that voluntary self-development intention positively relates to audit ethics awareness ($\beta_4 = .127$, $p < 0.01$), audit practices efficiency ($\beta_{10} = .193$, $p < 0.01$) and audit enthusiasm commitment ($\beta_{16} = .280$, $p < 0.01$). Indeed, voluntary self-development intention has importance for auditors. The previous research suggests that auditors training is perceived as self-improvement through ethics focus to be a practical and professional development that reflects skill development, knowledge and competency provide increasing professionalism and including practice efficiency (Clegg and Bradley, 2006; Roberts et al, 2005). Likewise, competencies of individuals occur from voluntary self-development intention with learning to become a genesis of enthusiasm commitment and engagement in work performance (Baotham, 2013). From the overall reasons, there is an appropriate explanation for the reason why there is an association between relationship voluntary self-development intention and audit ethics awareness, audit practice efficiency and audit enthusiasm commitment, **Hence, Hypotheses 4a, 4b and 4c are supported.**

On the other hand, the results also indicate that voluntary self-development intention does not significantly affect audit quality ($\beta_{22} = -.066$, $p > 0.10$), financial information reliability ($\beta_{28} = .002$, $p > 0.10$), audit excellence ($\beta_{34} = -.013$, $p > 0.10$) and audit success ($\beta_{40} = .061$, $p > 0.10$). The possible reason that auditor with voluntary self-development intention may not seek for audit specific knowledge but due to study or research in other fields to develop and improve for the operating system such as use the



computer, it is helpful in work performance and increases efficiency, whereas probably will not affect excellence and success because it is dependent on individual skills (Curtis and Payne, 2008). While, audit planning is just the scope of the audit and the extent of audit tests to determine, whether financial information reliability are materially misstated and comparable (Ryu and Roh, 2007). Thus, auditors who have voluntary self-development intention or do not, it may be not association as occurred in audit quality, financial information reliability, audit excellence and audit success, but depends on personal development that can apply what they have learned into practice.

Thus, Hypotheses 4d, 4e, 4f and 4g are not supported.

In sum, these findings reveal that most of the four dimensions of professional citizenship behavior (professional conscientiousness orientation, regulation compliance focus, professional loyalty concern, and voluntary self-development intention) have influenced directly on its consequence variables. Therefore, Hypotheses 1, 2, and 4 are partially supported while Hypothesis 3 is strongly supported.

For the control variables, the results indicate that auditors gender positively influences audit ethics awareness ($\beta_5 = .298$, $p < 0.01$) and audit excellence ($\beta_{35} = .190$, $p < 0.10$) meaning that female auditors have audit ethics awareness and audit excellence more than male auditors and consistent with the research of Wang (2014) who found that the female have commitment in audit ethics awareness and work dedication for excellence more than male. However, gender does not affect audit practice efficiency ($\beta_{11} = -.020$, $p > .10$), audit enthusiasm commitment ($\beta_{17} = .111$, $p > .10$), audit quality ($\beta_{23} = .151$, $p > .10$), financial information reliability, ($\beta_{29} = .133$, $p > .10$) and audit success. ($\beta_{41} = .026$, $p > .10$). Furthermore, audit experience have positive relationships with audit ethics awareness ($\beta_6 = .236$, $p < 0.01$). Meaning that audit experience of auditors more than 15 years affects audit ethics awareness and Similar to the research of Cheikh (2012) found that auditors who have more experience affecting on audit ethics awareness and ethical judgment. Lastly, the results do not find the relationships among audit experience as, audit practice efficiency ($\beta_{12} = -.064$, $p > 0.10$), audit enthusiasm commitment ($\beta_{18} = .004$, $p > 0.10$), audit quality ($\beta_{24} = -.100$, $p > 0.10$), financial information reliability ($\beta_{30} = -.156$, $p > 0.10$), audit excellence ($\beta_{36} = .074$, $p > 0.10$), and audit success ($\beta_{42} = -.168$, $p > 0.10$). Meaning that audit experience does not impact audit



practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success.

The Effects of Professional Citizenship Behavior Consequences on Audit Success

These research professional citizenship behavior consequences are combined into six categories namely audit ethics awareness, audit practices efficiency, audit enthusiasm commitment, audit quality, financial information reliability, and audit excellence. However, this research assigns that audit ethics awareness and audit enthusiasm commitment have direct and positive influences on audit practice efficacy. Furthermore, this research posits that audit quality directly affects financial information reliability and audit excellence as illustrated in Figure 7.

Figure 7 The Effects of Professional Citizenship Behavior Consequences on Audit Success

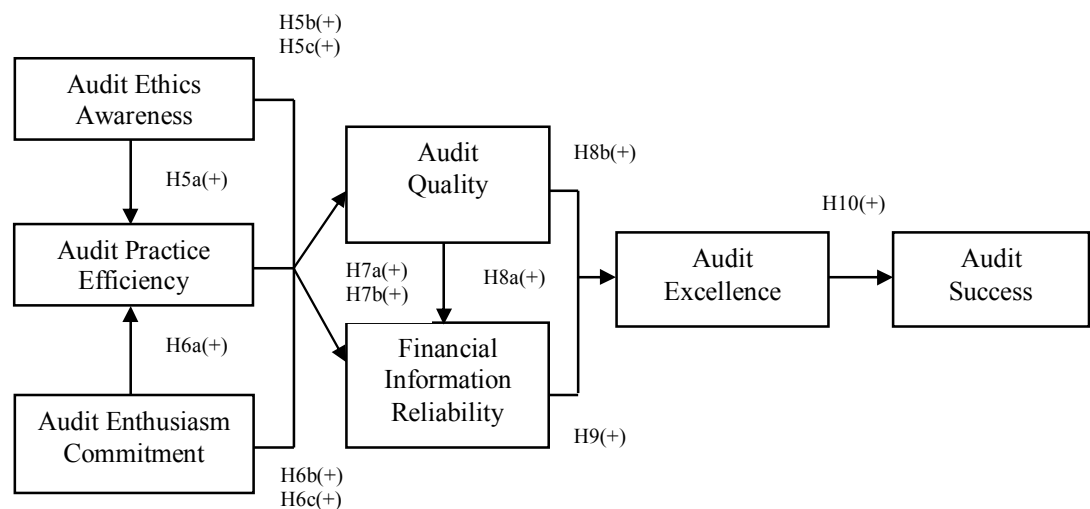


Table 9 Descriptive Statistics and Correlation Matrix of Professional
Citizenship Behavior Consequences and Audit Success

Variables	AEA	APE	AEC	AQT	FIR	AEL	ASC	GD	AE
Mean	4.357	4.117	4.196	4.128	4.059	3.966	3.871	n/a	n/a
S.D.	.535	.714	.552	.596	.570	.068	.662	n/a	n/a
AEA	1								
APE	.468***	1							
AEC	.606***	.423***	1						
AQT	.565***	.519***	.526***	1					
FIR	.625***	.449***	.603***	.714***	1				
AEL	.626***	.506***	.576***	.732***	.781***	1			
ASC	.451***	.396***	.472***	.571***	.557***	.583***	1		
GD	.222***	.051	.151	.195***	.174***	.180***	.099	1	
AE	.065	-.073	-.044	-.099	-.126	-.014	-.129**	-.231***	1

*** Correlation is significant at the 0.01 level (2-tailed)

Table 9 shows the results of correlation analysis which indicate that audit ethics awareness is significantly and positively correlated with audit practice efficiency, audit enthusiasm commitment, audit quality, and financial information reliability ($r = .468$, $p < .01$; $r = .606$, $p < .01$; $r = .565$, $p < .01$; $r = .625$, $p < .01$, respectively). Then, the results show that audit enthusiasm commitment has a significant and positive correlation with audit practice efficiency, audit quality, and financial information reliability ($r = .423$, $p < .01$; $r = .526$, $p < .01$; $r = .603$, $p < .01$, respectively). Furthermore, audit practice efficiency has a significant and positive correlation with audit quality and financial information reliability ($r = .519$, $p < .01$; $r = .449$, $p < .01$, respectively). In addition, audit quality has a significant and positive correlation with financial information reliability and audit excellence ($r = .714$, $p < .01$; $r = .732$, $p < .01$). Furthermore, this research financial information reliability has a positively influences on audit excellence ($r = .781$, $p < .01$). Finally audit excellence has a significant and positively influences on audit success ($r = .583$, $p < .01$).



This research posits the audit ethics awareness, audit practice efficiency and audit enthusiasm have direct and positive influences on audit quality and financial information reliability. Moreover, audit quality has direct and positive influences on financial information reliability and audit excellence. However audit excellence has direct and positive influences on audit success.

Most of these correlation coefficients are less than 0.90 as recommended by Hair et al., (2010). Consequently, overall, the multicollinearity problems are not a concern for this analysis.

Furthermore, with regard to the multicollinearity problem, VIF is used to test the correlation among independent variables (see Table 10). In this analysis, the maximum value of VIF is 3.848 being less than 10 indicating that there are no significant multicollinearity problems confronted (Hair et al., 2010).

Table 10 presents the results of OLS regression analysis of the impact on professional citizenship behavior consequences on audit success which are followed by Hypotheses 5 to 10. The evidence in Table 10 indicates that audit ethics awareness has significant and positive relationships to audit practices efficiency ($\beta_{43} = .395$, $p < 0.01$), audit quality ($\beta_{47} = .186$, $p < 0.01$), and financial information reliability ($\beta_{52} = .302$, $p < 0.01$). In accordance with previous researches suggest that audit ethics awareness is shown to the auditor's operation with responsibility duties, social and public and after the bankruptcy of Enron has made investors and stakeholders keep seriously attention to the auditor's operation and demanded that the auditors should have more moral to make higher efficient audit quality (Ardelean, 2013, Balci and Simionescu, 2012). Consequently, professional of the auditor should take the approach of the code of ethics for the auditor that is transparency, clear and can create a quality of financial information reliability and shows the true situation of the business (Intakhan and Ussawanichakit, 2009). As mentioned above, therefore, audit ethics awareness helps to enhance audit practice efficiency, audit quality and financial information reliability.

Hence, Hypotheses 5a, 5b and 5c are supported.

On the other side, the results also indicate that audit enthusiasm commitment has significant and positive relationships to audit practice efficiency ($\beta_{44} = .357$, $p < 0.10$) and financial information reliability ($\beta_{54} = .215$, $p < 0.10$). In accordance with prior research of Breevarrt et al., (2012) and Menguc et al., (2013) explained that



enthusiasm and commitment are the personality traits of the individual services because the nature of the enthusiasm was inspired a force that can help the auditor fight against the work very well and lead to operational efficiency. Likewise audit enthusiasm commitment becomes engagement and tool to obtain high reliability in seeking new information to make financial statements more reliable (Frankel, Leonard and Denham, 2006). Thus, auditors who have audit enthusiasm commitment will lead to audit practice efficiency and financial information reliability. **Hence, Hypotheses 6a and H6c are supported.**

However, the evidence indicates that audit enthusiasm commitment does not significantly affect audit quality ($\beta_{49} = .064, p > .10$). The possible reason that audit enthusiasm commitment of audits will be not occurred audit quality because audit quality may have to work performance on the audit plan and process to achieve quality (Jun and Lin, 2009). **Thus, Hypothesis 6b is not supported.**

For Hypothesis 7, audit practice efficiency has a significant and positive relationship to audit quality ($\beta_{48} = .573, p < .01$) and financial information reliability ($\beta_{53} = .334, p < .01$). Similar research of Blay, Tim, and Dwight (2008) suggest that audit practice efficiency can happen by performing the generally accepted auditing standard, law or the regulations relating to the work of the auditor, for the effective audit. It also takes part in the development process to be more accurate in work including the development of audit planning to be appropriate to the situation result in audit quality. Furthermore, using the knowledge and skills dedicated to audit and found out the new things and discovered errors for operational to case of audit quality (Radcliffe, 1999). Consequently, audit practice efficiency is also associated with financial information reliability, because the continuous audit can cause information reliability which is the result of a focus on performance and the need to present quality financial reporting to fulfill the financial statement for users (Chan and Vasarhelyi, 2011). Thus, audit practice efficiency related to encourage audit quality and financial information reliability. **Hence, Hypotheses 7a and 7b are supported.**

Likewise, the results reveal that audit quality has significant and positive effects on financial information reliability ($\beta_{57} = .710, p < .10$) and audit excellence ($\beta_{60} = .354, p < .10$). In accordance with previous researches by Assuli (2012) who suggests that financial information is disclosed to the public to be verified and approved



by the auditor, one believes that the disclosures of financial data have quality and reliability (Flaming, 2002). Therefore, the auditor must have more regard for audit quality to build credibility for investors. In addition, the audit quality of the auditor is to reflect the performance of the standard result in audit excellence (Alhatmi, 2010). As a result, the auditor gathers and evaluates evidence accurately which incurs performance of an auditor who can effectively manage the audit system which is a prime target of the investigation (Alfnes et al., 2008; Ngudkoggruad, Sodsomboon and Vissanu, 2013).

Hence, Hypotheses 8a and 8b are supported.

Furthermore, the results also indicate that financial information reliability has significant and positive effects on audit excellence ($\beta_{6I} = .530, p < 0.01$). Similar to the research of Otalor and Eiya (2013) who suggest that financial information reliability leads to audit excellence because the validation process and best operation is a result of behavior in the performance of the auditors that is the expectations of investors. It was occurred as the auditor who perceived expectations of stakeholders who became the impetus to the auditor to intend work performance and tried to present financial information reliability to the involved, correct and proper assessment of a situation and will accurately make excellence in operations because it can be diagnosed properly. Therefore, financial information reliability enhances audit excellence. ***Hence, Hypothesis 9 is supported.***

Additionally, Hypothesis 10, it demonstrates that audit excellence has significant and positive effects on audit success ($\beta_{64} = .594, p < .01$). In the existing literature, audit excellence is an important skill for auditor. This is consistent with prior research which argued that the auditor who has regularly developed his experience, esprit, aptitude, knowledge, and skills can lead to excellence in performance and success (Libby, 1993; Dezoort and Salterios, 2001). Moreover, the excellence in operation is through the process of working with the standard, and also leads to audit success (Simoon, Sudsomboon, and Zumitzavan, 2013). As mentioned above, audit excellence is important for audit success. ***Hence, Hypothesis 10 is supported.***

In conclusion, audit ethics awareness has a significant positive association with audit practice efficiency, audit quality and financial information reliability. Furthermore, audit enthusiasm commitment has positive relationships with audit practice efficiency and financial information reliability. Likewise, audit practice



efficiency has positively affected audit quality and financial information reliability. However, audit quality which has positive relationships with financial information reliability and audit excellence. In additionally, audit excellence has positive relationships with audit success. Therefore, Hypothesis 6 is partially supported while Hypotheses 5, 7, 8, 9 and 10 are strongly supported.

Table 10 Results of the Effects of Professional Citizenship Behavior
Consequences on Audit Success

Independent Variables	Dependent Variables					
	APE Eq8	AQT Eq9	FIR Eq10	FIR Eq11	AEL Eq12	ASC Eq13
Audit Ethics Awareness (AEA : H5a-c)	.395*** (.063)	.186*** (.059)	.302*** (.061)			
Audit Enthusiasm Commitment (AEC : H6a-c)	.357*** (.062)	.064 (.057)	.215*** (.059)			
Audit Practice Efficiency (APA : H7a-b)		.573*** (.057)	.334*** (.059)			
Audit Quality (AQT : H8a-b)				.710*** (.046)	.354*** (.053)	
Financial Information Reliability (FIR : H9)					.530*** (.053)	
Audit Excellence (AEL : H10)						.594*** (.053)
Control Variables :						
Gender (GD)	-.166 (.104)	-.159* (.091)	.040 (.094)	.054 (.095)	.090 (.078)	-.078 (.110)
Audit experience (AE)	-.180* (.102)	-.101 (.089)	-.217*** (.092)	-.103 (.093)	.197* (.076)	-.258** (.107)
Adjusted R ²	.431	.360	.542	.516	.675	.353
Maximum VIF	1.656	3.848	1.935	1.089	2.093	1.093

*** p<0.01, ** p<0.05, * p<0.10,
Beta coefficients with standard errors in parenthesis



For the control variables, the results indicate that gender has negative relationships with audit quality ($\beta_{50} = -.159$, $p < 0.10$). Meaning that male auditors who have an influence on audit quality. This is consistent with previous research by Mgbame, Izedonmi, and Enofe (2012) found that gender factor is affective to audit quality; especially, male auditors have the ability to problems-solving skill discover and potential misstatements more than female auditors for audit quality. Moreover, gender of auditor does not affect audit practice efficiency ($\beta_{45} = -.166$, $p > .10$), financial information reliability ($\beta_{50} = .040$, $p > .10$; $\beta_{58} = .054$, $p > .10$), audit excellence ($\beta_{62} = .090$, $p > .10$) and audit success $\beta_{65} = -.078$, $p > .10$).

Meaning that gender of auditors does not affect audit practice efficiency, financial information reliability audit excellence and audit success. Furthermore, audit experience has negative relationships with audit practice efficiency ($\beta_{46} = -.180$, $p < 0.10$), financial information reliability ($\beta_{56} = -.217$, $p < 0.01$), and audit success ($\beta_{66} = -.258$, $p < 0.05$). It means that auditors who have fewer audit experiences that have influence on audit practice efficiency, financial information reliability, and audit success. This possible reason is the auditors who have fewer experiences will be strictly on work performance and lead to audit practice efficiency, financial information reliability and audit success (Baotham and Usswahawanitchkit, 2009). Nevertheless, audit experience does not affect audit quality ($\beta_{51} = -.101$, $p > .10$) and financial information reliability ($\beta_{59} = -.103$, $p > .10$) meaning that audit experience does not associate with audit quality and financial information reliability. However, audit experience has an influence on audit excellence ($\beta_{63} = .197$, $p < 0.10$) meaning that auditors who have more audit experiences significantly influence to audit excellence because more experiences will be helpful in improvement process of audit including techniques and audit implementation for audit excellence (Blaise et al., 2005).

The Moderating Effects of Audit Morality

With respect to the relationships, this research posits audit morality moderating effects of four dimensions of professional citizenship behavior as audit ethics awareness, audit practices efficiency, audit enthusiasm commitment, audit quality and financial information reliability, audit excellence and audit success as shown in Figure 8.



Figure 8 The Moderating Effects of Audit Morality

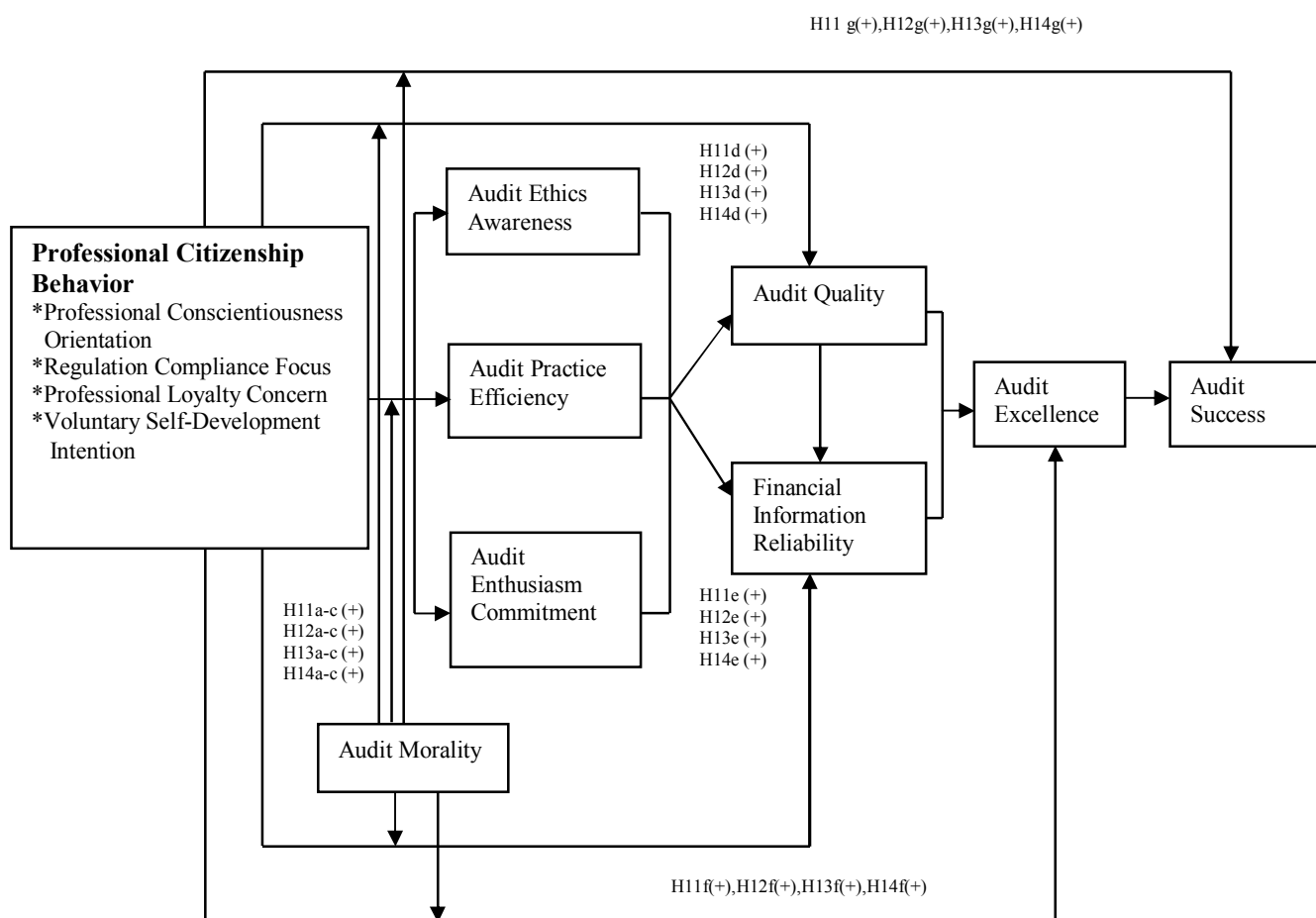


Table 11 shows the results of correlation analysis which indicate the audit morality moderating effects between relationship four dimensions of professional citizenship behavior (professional conscientiousness orientation, regulation compliance focus, professional loyalty concern, and voluntary self-development intention) as audit ethics awareness, audit practices efficiency, audit enthusiasm commitment, audit quality and financial information reliability, audit excellence and audit success. Audit morality significantly and positively correlates with audit ethics awareness, audit practices efficiency, audit enthusiasm commitment, audit quality and financial information reliability, audit excellence and audit success ($r = .630, p < .01$); ($r = .346, p < .01$); ($r = .478, p < .01$); ($r = .667, p < .01$). ($r = .689, p < .01$). ($r = .622, p < .01$). ($r = .485, p < .01$) respectively.



Table 11 Descriptive Statistics and Correlation Matrix of Professional
Citizenship Behavior and Moderating Effects of Audit Morality

Variables	PCO	RCF	PLC	VSI	AEA	APE	AEC	AQT	FIR	AEL	ASC	AMT	GD	AE
Mean	4.277	4.252	4.322	4.213	4.357	4.117	4.196	4.128	4.059	3.966	3.871	4.324	n/a	n/a
S.D.	.562	.457	.513	.515	.535	.714	.552	.596	.570	.608	.662	.565	n/a	n/a
PCO	1													
RCF	.456***	1												
PLC	.591***	.658***	1											
VSI	.368***	.592***	.617***	1										
AEA	.551***	.539***	.648***	.507***	1									
APE	.282***	.527***	.709***	.505***	.468***	1								
AEC	.521***	.554***	.412***	.621***	.606***	.423**	1							
AQT	.456***	.585***	.623***	.418***	.565***	.519***	.526***	1						
FIR	.435***	.491***	.659***	.440***	.625***	.449***	.603***	.714***	1					
AEL	.416***	.524***	.603***	.411***	.626***	.506***	.576***	.732***	.781***	1				
ASC	.322***	.423***	.568***	.409***	.451***	.396***	.472***	.571***	.557***	.583***	1			
AMT	.427***	.556***	.640***	.455***	.630***	.346***	.478***	.667***	.689***	.622***	.485***	1		
GD	.182***	.147**	.108	.043	.222***	.051	.151**	.195***	.174***	.180***	.099	.135**	1	
AE	-.030	-.046	-.050	-.051	.065	-.073	-.044	-.099	-.126	-.014	-.129**	-.049	-.231***	1

*** Correlation is significant at the 0.01 level (2-tailed)

For the correlation among independent variables, professional conscientiousness orientation has a significant and positive correlation with audit morality ($r = .427, p < .01$). Regulation compliance focus has a significant and positive correlation with audit morality ($r = .556, p < .01$). Moreover, professional loyalty concern has a significant and positive correlation with audit morality ($r = .640, p < .01$). Finally, voluntary self-development intention has a significant and positive correlation with audit morality ($r = .455, p < .01$). These correlation coefficients are less than 0.90 as recommended by Hair et al., (2010). Consequently, overall, the multicollinearity problems are not a concern for this analysis.

In addition, with regard to the multicollinearity problem, VIF is used to test the correlation among independent variables (see Table 12). In this analysis, the maximum value of VIF is 3.524 being less than 10 indicating that there are no significant multicollinearity problems confronted (Hair et al., 2010).



For the moderating effects of audit morality, Table 12 shows the results of Hypotheses 11 to 14, indicating that audit morality significantly and positively moderates the relationships between professional conscientiousness orientation as audit enthusiasm commitment ($\beta_{94} = .234$, $p < 0.01$) and audit excellence ($\beta_{127} = .159$, $p < 0.05$). Moreover, audit morality significantly and positively moderates the relationships between regulation compliance focus on audit success ($\beta_{139} = .177$, $p < 0.05$). Other in hand, audit morality significantly and positively moderates the relationships between voluntary self-development intention on audit quality ($\beta_{108} = .094$, $p < 0.10$), financial information reliability ($\beta_{119} = .092$, $p < .10$) and audit success ($\beta_{141} = .115$, $p < 0.10$). The results indicate that auditors who have audit morality in work performance. They may be choice-action, a good thing and know right or wrong and what is the right thing to do or should not do (Brown and Trevino, 2006; Vaitip and Ussahawanithakit, 2013). Moreover, Kohlberg (1976) suggests that cognitive moral of each individual that different; in three levels which are pre-conventional level, conventional level and post-conventional level. This research focuses auditor who has perception of morality in post-conventional level because based on association audit function, auditors is ready to willingly work, regard benefit of other including implement decision-making, choice-action. It is responsibility in work performance and reflection skills, ability to develop new structures of thinking and evaluation specific situations (Jelic, 2012). In order to understand and apply morality in actual practice and is helpful in work performance (Michaud, 2006). **Therefore, Hypotheses 11c, H11 f, H12 g, H14 d, H14 e and H 14 g are supported.**

In contrast, the results reveal that, audit morality significantly and negative moderates the relationships between professional conscientiousness orientation as audit quality ($\beta_{105} = -111$, $p < 0.01$). Furthermore, audit morality significantly and negatively moderates the relationships between professional loyalty concern on audit enthusiasm ($\beta_{96} = -.181$, $p < 0.05$) and audit excellence ($\beta_{129} = -.189$, $p < 0.05$). In additional, audit morality does not significantly moderate the relationships between professional conscientiousness orientation as audit ethics awareness ($\beta_{72} = .063$, $p > .10$), audit practice efficiency ($\beta_{83} = -.045$, $p > .10$), financial information reliability ($\beta_{116} = -.061$, $p > .10$), and audit success ($\beta_{138} = -.044$, $p > .10$). Accordingly, audit morality has no moderating effects on relationships between regulation compliance focus and audit



ethics awareness ($\beta_{73} = -.101, p > .10$), audit practice efficiency ($\beta_{84} = .011, p > .10$), audit enthusiasm commitment ($\beta_{95} = .013, p > .10$), audit quality ($\beta_{106} = .034, p > .10$), financial information reliability ($\beta_{117} = .031, p > .10$), and audit excellence ($\beta_{128} = .053, p > .10$). Moreover, audit morality does not significantly moderate the relationships between professional loyalty concern operational on audit ethics awareness ($\beta_{74} = .020, p > .10$), audit practice efficiency ($\beta_{85} = -.006, p > .10$), audit quality ($\beta_{107} = .122, p > .10$), financial information reliability ($\beta_{118} = -.083, p > .10$) and audit success ($\beta_{140} = -.116, p > .10$). Finally audit morality does not significantly moderate the relationships between voluntary self-development intention on audit ethics awareness ($\beta_{75} = .063, p > .10$), audit practice efficiency ($\beta_{86} = .101, p > .10$), audit enthusiasm commitment ($\beta_{97} = -.040, p > .10$), and audit excellence ($\beta_{130} = .070, p > .10$). This possible reason for this is that audit morality is a factor that is beyond the control of choice-action behavior in work performance (Bonicalzi, 2013) because morality is individual's sense of right or wrong; it may change depending on their activities at the time and special situations (Kiblstrom, 2010). In addition, morality plays a significant role in the process of decision-making in work performance (Woodbine and Liu, 2010). However, these activities of audit or situation affect the change of citizenship behavior, while a normal audit situation does not change citizenship behavior (Ryan, 2001). Therefore, a change professional citizenship behavior also depends on choice-action behavior and including external and internal factors. It is depending on the applications in use in the work performance. Hence, audit morality does not improve professional citizenship behavior. ***Thus, Hypotheses 11a, 11b, 11d, 11e, 11g, 12a, 12b, 12c, 12d, 12e, 12f, 13a, 13b, 13c, 13d, 13e, 13f, 13g, 14a, 14b, 14c and 14f are not supported***



Table 12 Results of Moderating Effect of Audit Morality

Independent Variables	Dependent Variables						
	AEA Eq.14	APE Eq.15	AEC Eq.16	AQT Eq.17	FIR Eq.18	AEL Eq.19	ASC Eq.20
Professional Conscientiousness Orientation (PCO)	.302*** (.067)	-.012 (.077)	.297*** (.066)	.013 (.068)	.058 (.068)	.127* (.074)	-.099 (.081)
Regulation Compliance Focus (RCF)	-.005 (.064)	.304*** (.074)	-.011 (.063)	.237*** (.065)	-.006 (.065)	.120* (.070)	.064 (.077)
Professional Loyalty Concern (PLC)	.176** (.079)	.106 (.091)	.297*** (.078)	.287*** (.081)	.328*** (.080)	.173** (.087)	.407*** (.096)
Voluntary Self Development Intention (VSI)	.130** (.058)	.195*** (.067)	.299*** (.057)	-.075 (.059)	.011 (.059)	.004 (.064)	.070 (.070)
Moderate: Audit Morality(AMT)	.293*** (.059)	.220*** (.068)	-.088 (.058)	.387*** (.060)	.439*** (.060)	.372*** (.065)	.225*** (.071)
PCO*AMT (H11a-g)	.063 (.065)	-.045 (.075)	.234*** (.065)	-.111* (.067)	.061 (.066)	.159** (.072)	-.044 (.079)
RCF*AMT(H12 a-g)	-.101 (.064)	.011 (.074)	.013 (.064)	.034 (.066)	.031 (.065)	.053 (.071)	.177** (.078)
PLC*AMT(H13a-g)	.020 (.074)	-.006 (.086)	-.181** (.074)	.122 (.076)	-.083 (.075)	-.189** (.082)	-.116 (.090)
VSI*AMT(H14 a-g)	.063 (.054)	.101 (.063)	-.040 (.054)	.094* (.056)	.092* (.055)	.070 (.060)	.115* (.066)
Control Variables :							
Gender (GD)	.271*** (.089)	-.036 (.103)	.111 (.088)	.117 (.091)	.098 (.091)	.163 (.099)	.014 (.108)
Audit experience (AE)	.229*** (.087)	-.074 (.101)	-.012 (.087)	-.106 (.089)	-.174* (.089)	.049 (.097)	-.190* (.106)
Adjusted R ²	.578	.437	.586	.561	.564	.484	.378
Maximum VIF	3.524	3.524	3.524	3.524	3.524	3.524	3.524

*** p<0.01, ** p<0.05, * p<0.10,

Beta coefficients with standard errors in parenthesis



In sum, audit morality has a moderating effect on the relationship between four dimensional professional citizenship behaviors as audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success. Thus, Hypothesis 11-14 is partially supported.

For the impacts of control variables, the results indicate that gender of auditors has a statistically significant influence on audit ethics awareness ($\beta_{76} = .271, p < 0.01$), meaning that female auditors will lead to audit ethics awareness more than male. This is consistent with research of O'Leary and Stewart (2007) found that the female have commitment and audit ethics more than male. On the other hand, gender of auditors does not influence audit practices efficiency ($\beta_{87} = -.036, p > .10$), audit enthusiasm commitment ($\beta_{98} = .111, p > .10$), audit quality ($\beta_{109} = .117, p > .10$), financial information reliability ($\beta_{120} = .098, p > .10$), audit excellence ($\beta_{131} = .163, p > .10$) and audit success ($\beta_{142} = .014, p > .10$). Moreover, audit experience significant influence on audit ethics awareness ($\beta_{77} = .229, p < 0.01$), meaning that auditors who have audit experience more than 15 years significantly influence to audit ethics. Previous research found that female auditor who has long audit experience shows the sensitivity of ethics and focus on justice more than male auditors (Karacaer et al, 2009). However, audit experience of auditors negatively influence financial information reliability ($\beta_{121} = -.174, p < 0.10$) and audit success ($\beta_{143} = -.190, p < 0.10$). This possible reason is that the auditors who have fewer experiences will be strictly on work performance and lead to, financial information reliability and audit success (Baotham and Usswahawanitchkit, 2009). In addition, audit experience does not significantly impact audit practices efficiency ($\beta_{88} = -.074, p > .10$), audit enthusiasm commitment ($\beta_{99} = -.012, p > .10$), audit quality ($\beta_{110} = -.106, p > .10$), and audit excellence ($\beta_{132} = .049, p > .10$), meaning that audit experience does not impact on audit practices efficiency, audit enthusiasm commitment, audit quality and audit excellence.

The Effects of Antecedents on professional citizenship behavior

As shown in Figure 9, this research designates professionalism concern, audit learning, audit value, professional acceptance, and stakeholder expectation as the antecedents of professional citizenship behavior.



Figure 9 The Effects of Antecedents on Professional Citizenship Behavior

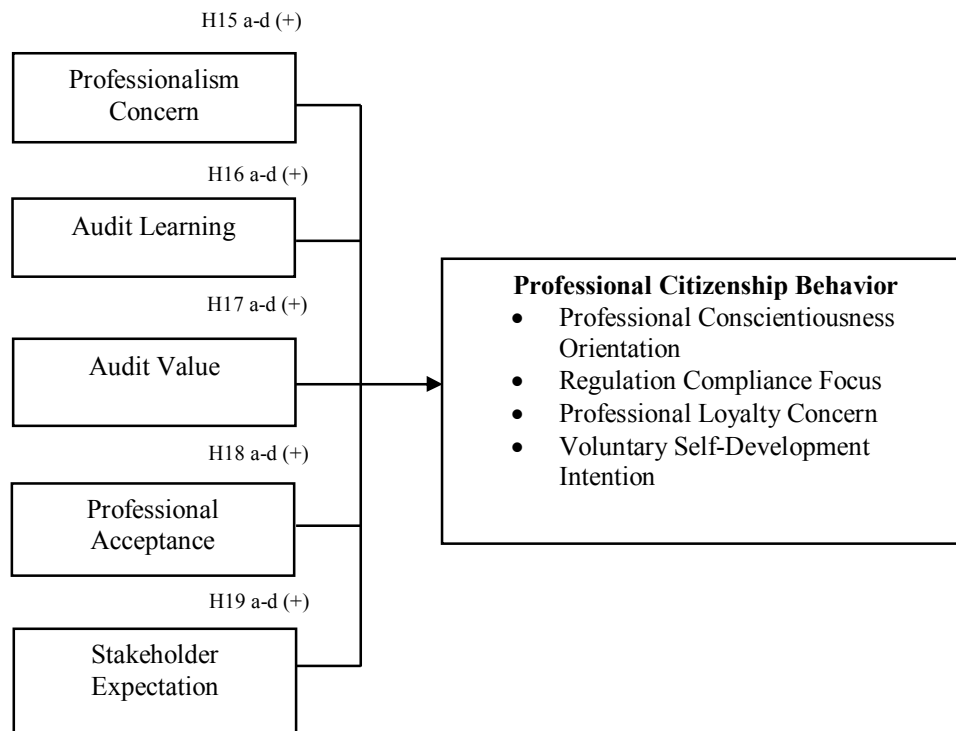


Table 13 shows the correlation among the independent and dependent variables. The results explain that professionalism concern has a significant and positive correlation with professional conscientiousness orientation, regulation compliance focus, professional loyalty concern and voluntary self-development intention ($r = .474$, $p < .01$; $r = .595$, $p < .01$; $r = .622$, $p < .01$; $r = .528$, $p < .01$, respectively). Audit learning significantly and positively correlates with professional conscientiousness orientation, regulation compliance focus, professional loyalty concern and voluntary self-development intention ($r = .418$, $p < .01$; $r = .508$, $p < .01$, $r = .555$, $p < .01$; $r = .566$, $p < .01$, respectively). Then, audit value significantly and positively correlates with professional conscientiousness orientation, regulation compliance focus, professional loyalty concern and voluntary self-development intention ($r = .437$, $p < .01$; $r = .606$, $p < .01$, $r = .679$, $p < .01$; $r = .412$, $p < .01$, respectively). Besides, professional acceptance significantly and positively correlates with professional conscientiousness orientation, regulation compliance focus, professional loyalty concern and voluntary self-development intention ($r = .459$, $p < .01$; $r = .561$, $p < .01$, $r = .732$, $p < .01$; $r = .536$, $p < .01$, respectively). Moreover, stakeholder expectation significantly



and positively correlates with professional conscientiousness orientation, regulation compliance focus, professional loyalty concern and voluntary self-development intention ($r = .358, p < .01$; $r = .498, p < .01$, $r = .519, p < .01$; $r = .352, p < .01$, respectively).

Table 13 Descriptive Statistics and Correlation Matrix of Professional Citizenship Behavior, Its Antecedents.

Variables	PCO	RCF	PLC	VSI	PNC	ALN	AVL	PAT	SET	GD	AE
Mean	4.277	4.252	4.322	4.213	4.243	4.199	4.140	4.217	4.156	n/a	n/a
S.D.	.562	.457	.513	.515	.492	.526	.606	.599	.564	n/a	n/a
PCO	1										
RCF	.456***	1									
PLC	.591***	.658***	1								
VSI	.368***	.592***	.617***	1							
PNC	.474***	.595***	.622***	.528***	1						
ALN	.418***	.508***	.555***	.566***	.648***	1					
AVL	.437***	.606***	.679***	.412***	.496***	.502***	1				
PAT	.459***	.561***	.732***	.536***	.596***	.530***	.731***	1			
SET	.358***	.498***	.519***	.352***	.458***	.421***	.544***	.605***	1		
GD	.182***	.147**	.108	.043	.160**	.079	.094	.202***	.172***	1	
AE	-.030	-.046	-.050	-.051	-.141**	-.054	-.037	-.096	.009	-.231***	1

*** Correlation is significant at the 0.01 level (2-tailed)

For the correlation among independent variables, the results show that professionalism concerns has a significant and positive correlation with audit learning, audit value, professional acceptance and stakeholder expectation ($r = .648, p < .01$; $r = .496, p < .01$; $r = .596, p < .01$; $r = .458, p < .01$, respectively). Then, audit learning significantly and positively correlates with audit value, professional acceptance and stakeholder expectation ($r = .502, p < .01$; $r = .530, p < .01$; $r = .421, p < .01$, respectively). Furthermore, audit value has a significant and positive correlation with professional acceptance and stakeholder expectation ($r = .731, p < .01$; $r = .544, p < .01$,



respectively). Lastly, professional acceptance significantly and positively correlates with stakeholder expectation ($r = .605, p < .01$). However, the correlation among independent variables is smaller than 0.90 indicating that the multicollinearity problems are not a concern in this analysis.

With regard to the multicollinearity problem, VIF is used to test the correlation among independent variables (see Table 14). In this analysis, the maximum value of VIF is 2.832 which is less than 10 indicating that there are no significant multicollinearity problems confronted (Hair et al., 2010).

Table 14 presents the results of OLS regression analysis of Hypotheses 15 to 19 that propose the effects of professionalism concern, audit learning, audit value, professional acceptance, and stakeholder expectation on each dimension of professional citizenship behavior.

With regard to professionalism concern, the results demonstrate that professionalism concern has a significant and positive influence on professional conscientiousness orientation, ($\beta_{144} = .332, p < 0.01$), regulation compliance focus ($\beta_{151} = .314, p < 0.01$), professional loyalty concern ($\beta_{158} = .231, p < 0.01$), and voluntary self-development intention ($\beta_{165} = .181, p < 0.05$). Similarly, research of Hahne (2013) suggest that professionalism concern is also important to conscientiousness orientation because it shows people who try to work, work seriously and demonstrates an understanding in working properly. However, the previous research suggests that people who realize to be a professional of the professionalism is also willing to comply with regulation in good harmony as standard in operation, and ready to self-development intention all the time to initiate confidence in working (Lin and Chan, 2000; Kultgen, 1988). It also points out having loyalty concern from interested person, cares for his own duty and becomes the impetus for the love and loyalty to his own profession implicitly (Rishipal and Manish, 2013). Hence, from the overall reasons, there is an appropriate explanation for the reason why there is an association among professionalism concern, professional conscientiousness orientation, regulation compliance focus, professional loyalty concern and voluntary self-development intention. ***Therefore, Hypotheses 15a, 15b, 15c, 15d are supported.***



Table 14 Results of the Effects of Antecedents on Professional Citizenship Behavior

Independent Variables	Dependent Variables			
	PCO Eq.21	RCF Eq.22	PLC Eq.23	VSI Eq.24
Professionalism Concern (PNC : H15a-d)	.332*** (.071)	.314*** (.068)	.231*** (.057)	.181** (.073)
Audit Learning (ALN : H16a-d)	.079 (.067)	.099 (.064)	.084 (.054)	.320*** (.069)
Audit Value (AVL : H17a-d)	.175** (.075)	.326*** (.071)	.256*** (.061)	-.056 (.077)
Professional Acceptance (PAT : H18 a-d)	.137* (.083)	.010 (.079)	.353*** (.067)	.330*** (.085)
Stakeholder Expectation (SET : H19a-d)	.064 (.064)	.104* (.061)	.026 (.052)	-.031 (.065)
Control Variables :				
Gender (GD)	.179* (.104)	.091 (.099)	-.047 (.084)	-.133 (.107)
Audit Experience (AE)	.186* (.102)	.063 (.097)	.033 (.083)	.000 (.105)
Adjusted R ²	.427	.480	.625	.397
Maximum VIF	2.832	2.832	2.832	2.832

*** p<0.01, ** p<0.05, * p<0.10,
Beta coefficients with standard errors in parenthesis

Surprisingly, the results indicate that audit learning does not directly influence professional conscientiousness orientation ($\beta_{145} = .079$, $p > .10$), regulation compliance focus. ($\beta_{152} = .099$, $p > 0.10$), professional loyalty concern ($\beta_{159} = .084$, $p > 0.10$). The possible reason for this is auditor who has audit learning, is not associated with professional conscientiousness orientation, regulation compliance focus and professional loyalty concern because from open questionnaire can point that auditors need the useful operation more than academic learning audit to cause professional conscientiousness orientation. Meanwhile, audit learning is not necessary for the elder auditors because of regulation compliance focus, but it turns out obligations and does not want to cooperate and including audit learning does not affect to professional loyalty concern because auditors focusing loyalty are personal. This is consistent with



previous research found that individual learning in work performance is personal and it maybe not support to behavior (Cheramie and Simmering, 2010). Thus, from the overall reasons, there is an appropriate explanation for the reason why there is no association among audit learning as professional conscientiousness orientation, regulation compliance focus and professional loyalty concern. ***Thus, Hypotheses 16a, 16b, 16c are not supported***

However, audit learning has significant and positive impacts voluntary self-development intention ($\beta_{166} = .320$, $p < 0.01$). The previous research suggests that auditor who has learning will also create a personal development process and become a better service by self-development intention and can exchange the ideas in performance in creating quality of work as well (Beausaet et al., 2013). ***Therefore, Hypothesis 16d is supported.***

For testing audit value hypotheses, the results show audit value has significant and positive impacts on professional conscientiousness orientation ($\beta_{146} = .175$, $p < 0.05$), regulation compliance focus ($\beta_{153} = .326$, $p < 0.01$), professional loyalty concern ($\beta_{160} = .256$, $p < 0.01$). Importance of audit value associated with the audit's function because the value will occur when auditor perceived audit value and leads to professional conscientiousness orientation including professional auditor cooperate in the implementation and compliance with the accounting standards for the benefit to financial statement user. Prior research suggests that audit value is caused by focusing consciousness originating the prudent operation, useful, accurate to rules and is also caused by development in term of the work because more complicated audit makes the auditor need to learn and improve audit methods in accordance with the situation and also causes their own effectiveness (Biggs, 1987; Bonner, 1994; Bandura, 1997; Iskandar and Sanusi, 2011). In addition audit value is transparency and gives useful occurring work performance from regulation compliance focus (Liu and Cheng, 2011). However, research of Webb and Jagun (1997) suggest that value also related to loyalty and for example, customer care and customer satisfaction will lead to a good creative relationship of the good image and show behavior which is an important factor through awareness and commitment in working to achieve value. If auditors who have perceived that audit value in term benefits of audit and can be explained the usefulness in auditing for customer and themselves to have profession loyalty concern increased. Thus, from



the overall reasons, there is an appropriate explanation for the reason why there is an association among audit value as professional conscientiousness orientation, regulation compliance focus professional loyalty concern and voluntary self- development intention. ***Therefore, Hypotheses 17a, 17b, and 17c are supported.***

In the part, audit value does not directly influence voluntary self-development intention ($\beta_{167} = -.056, p > .10$). The possible reason for this is that auditor is invisible, the audit value will not lead to perceive value or benefit voluntary self-development intention in task audit. Contrast, Covey (2004) found that who perceive value, it lead to role, responsibility and effect to self-development intention. Thus, these auditors are not interested in voluntary self-development intention for improvement themselves or training, and new idea in work does not make audit value. Therefore, audit value has no relationships voluntary self- development intention. ***Thus, Hypothesis 17 d is not supported.***

Likewise, professional acceptance does not influence on regulation compliance focus ($\beta_{154} = .010, p > .10$). The possible reason for this is that professional acceptance of auditors may be not association regulation compliance focus. The previous argued that regulation compliance focus is the past of auditors having received a monopoly on audit or audit practice in return for begin licensed (Brock, 2008). ***Thus, Hypothesis 18b is not supported.***

Other in hand, professional acceptance has significant positive impacts on professional conscientiousness orientation ($\beta_{147} = .137, p < .10$), professional loyalty concern ($\beta_{161} = .353, p < 0.01$) and voluntary self-development intention ($\beta_{168} = .330, p < 0.01$). According to previous evidence found that the perception of reputational and brand image will lead to a loyalty relationship through value and quality of products will become acceptable and lead to professional citizenship behavior (Raimeidha, 2013). Consequently, as a person accepts in his career and also creates a determination in order to professional conscientiousness orientation protect the reputation of the profession and the need for self-development intention at all times and realizes the importance in career continuously forever (Dawis, 2000; Takse et al., 2005). Thus, auditors who have professional acceptance will cause in creating professional conscientiousness orientation, professional loyalty concern and voluntary self-development intention. ***Therefore, Hypotheses 18a, 18c and 18d are supported.***



Lastly, the results from Table 14 also presents positive relationships among stakeholder expectation significantly and positively on regulation compliance focus ($\beta_{155} = .104, p < .10$). Prior researchers found that stakeholders have an expectation that the auditor must comply with regulation compliance to present the accurate financial statements or give accounting information that affects investment decision (Prasong et al., 2013; Wiroterat and Ussahawanitchakit, 2013). Hence, stakeholder expectation has an impact on regulation compliance focus. **Thus, Hypothesis 19 b is supported.**

Nevertheless, there are no significant relationships between stakeholder expectation and professional conscientiousness orientation ($\beta_{148} = .064, p > .10$), professional loyalty concern ($\beta_{162} = .026, p > .10$), voluntary self-development intention ($\beta_{169} = -.031, p > .10$). The possible reason for this is auditors have not perceived stakeholder expectation because professional conscientiousness orientation; professional loyalty concern and voluntary self-development intention of auditors are personality traits and not associated with one another. This is consistent with prior research by Barrick and Mount (2006) who suggest that conscientiousness orientation is as one of big five personality traits and depending on the individual and uncontrollable. Moreover, professional loyalty concern each person should be toward occupational and personal loyalty consists of basic acceptance and compliance in good auditors' behavior (Bamber and Iyer, 2000). However, voluntary self-development intention is a personal interest related to development self-efficacy toward the performance (Chambers and McDonald, 2013). Thus, auditors who have perceived stakeholder expectation do not have association with professional conscientiousness orientation, professional loyalty concern, voluntary self-development intention because it depends on auditors. **Hence, Hypothesis 19a, H19 c and H 19d are not supported.**

In sum, professionalism concern, audit learning, audit value, professional acceptance and stakeholder expectation, become key determinants of driving professional citizenship behavior of auditors in the Thailand. Thus, Hypothesis 15 is strongly supported while Hypotheses 16, 17, 18 and 19 are partially supported.

For the two control variables, gender and audit experience of auditors have statistically significant effects on the relationship among professional conscientiousness orientation ($\beta_{149} = .179, p < .10$); ($\beta_{150} = .186, p < .10$) meaning that female auditors have professional conscientiousness orientation more than male auditors. This prior



research by Rothmann and Coetzer (2003) suggest that women will have perceived conscientiousness more than men and can have self-control, active process of planning, organizing and carrying tasks. Moreover, personal who has more experience will show responsibility and conscientiousness orientation toward occupation (Johari and Hee 2013). Furthermore, gender and audit experience of auditors do not influence on regulation compliance focus, professional loyalty concern and voluntary self-development intention ($\beta_{156} = .091, p > .10$; $\beta_{157} = .063, p > .10$; $\beta_{163} = -.047, p > .10$; $\beta_{164} = .033, p > .10$; $\beta_{170} = -.133, p > .10$; $\beta_{171} = .000, p > .10$, respectively). As a result, the interpretation of the relationships among the antecedents and each dimension of professional citizenship behavior do not impact the influences of gender and audit experience.

Summary

This section presents the results of each statistic including descriptive statistics, and the main statistics to answer the hypotheses using the Ordinary Least Squares (OLS) regression analysis. The overall results indicate that professional citizenship behavior positively impact audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success. Then, audit ethics awareness and, audit enthusiasm commitment have positive relationships with audit practice efficiency. Furthermore, audit practice efficiency has positive relationships with audit quality and financial information reliability. Also, audit ethics awareness and audit enthusiasm commitment positively affect audit quality and financial information reliability. Audit quality has positive relationships with financial information reliability and audit excellence. Financial information reliability has positive relationships with audit excellence. Moreover, audit excellence has positive relationships with audit success. For the influences of the antecedents, this research found that professionalism concern, audit learning, audit value, professional acceptance and stakeholder expectation affect professional citizenship behavior. For the moderating effect, audit morality is the important factor to encourage relationships between professional citizenship behavior and audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality,



financial information reliability, audit excellence and audit success. The next chapter describes the conclusions, contributions, limitations, and future research direction.

Table 15 Summary of the Results of Hypotheses Testing

Hypothesis	Description of Hypothesized Relationships	Results
H1a	The higher the professional conscientiousness orientation is, the more likely that auditors will gain greater audit ethics awareness.	Supported
H1b	The higher the professional conscientiousness orientation is, the more likely that auditors will gain greater audit practice efficiency.	Not Supported
H1c	The higher the professional conscientiousness orientation is, the more likely that auditors will gain greater audit enthusiasm commitment.	Supported
H1d	The higher the professional conscientiousness orientation is, the more likely that auditors will gain greater audit quality.	Not Supported
H1e	The higher the professional conscientiousness orientation is, the more likely that auditors will gain greater financial information reliability.	Not Supported
H1f	The higher the professional conscientiousness orientation is, the more likely that auditors will gain greater audit excellence.	Not Supported
H1g	The higher the professional conscientiousness orientation is, the more likely that auditors will gain greater audit success.	Not Supported
H2a	The higher the regulation compliance focus is, the more likely that auditors will gain greater audit ethics awareness.	Not Supported



Table 15 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H2b	The higher the regulation compliance focus is, the more likely that auditors will gain greater audit practice efficiency.	Supported
H2c	The higher the regulation compliance focus is, the more likely that auditors will gain greater audit enthusiasm commitment.	Not Supported
H2d	The higher the regulation compliance focus is, the more likely that auditors will gain greater audit quality.	Supported
H2e	The higher the regulation compliance focus is, the more likely that auditors will gain greater financial information reliability.	Not Supported
H2f	The higher the regulation compliance focus is, the more likely that auditors will gain greater audit excellence.	Supported
H2g	The higher the regulation compliance focus is, the more likely that auditors will gain greater audit success.	Not Supported
H3a	The higher the professional loyalty concern is, the more likely that auditors will gain greater audit ethics awareness.	Supported
H3b	The higher the professional loyalty concern is, the more likely that auditors will gain greater audit practice efficiency.	Supported
H3c	The higher the professional loyalty concern is, the more likely that auditors will gain greater audit enthusiasm commitment.	Supported
H3d	The higher the professional loyalty concern is, the more likely that auditors will gain greater audit quality.	Supported



Table 15 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H3e	The higher the professional loyalty concern is, the more likely that auditors will gain greater financial information reliability.	Supported
H3f	The higher the professional loyalty concern is, the more likely that auditors will gain greater audit excellence.	Supported
H3g	The higher the professional loyalty concern is, the more likely that auditors will gain greater audit success.	Supported
H4a	The higher the voluntary self-development intention is, the more likely that auditors will gain greater audit ethics awareness.	Supported
H4b	The higher the voluntary self-development intention is, the more likely that auditors will gain greater audit practice efficiency.	Supported
H4c	The higher the voluntary self-development intention is, the more likely that auditors will gain greater audit enthusiasm commitment.	Supported
H4d	The higher the voluntary self-development intention is, the more likely that auditors will gain greater audit quality.	Not Supported
H4e	The higher the voluntary self-development intention is, the more likely that auditors will gain greater financial information reliability.	Not Supported
H4f	The higher the voluntary self-development is, the more likely that auditors will gain greater audit excellence.	Not Supported
H4g	The higher the voluntary self-development intention audit is, the more likely that auditors will gain greater audit success.	Not Supported



Table 15 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H5a	The higher the audit ethics awareness is, the more likely that auditors will gain greater audit practice efficiency.	Supported
H5b	The higher the audit ethics awareness is, the more likely that auditors will gain greater audit quality.	Supported
H5c	The higher the audit ethics awareness professional is, the more likely that auditors will gain greater financial information reliability.	Supported
H6a	The higher the audit enthusiasm commitment is, the more likely that auditors will gain greater audit practice efficiency.	Supported
H6b	The higher the audit enthusiasm commitment is, the more likely that auditors will gain greater audit quality.	Not Supported
H6c	The higher the audit enthusiasm commitment is, the more likely that auditors will gain greater financial information reliability.	Supported
H7a	The higher the audit practice efficiency is, the more likely that auditors will gain greater audit quality.	Supported
H7b	The higher the audit enthusiasm audit is, the more likely that auditors will gain greater financial information reliability.	Supported
H8a	The higher audit quality is, the more likely that auditor will gain greater financial information reliability.	Supported
H8b	The higher audit quality is, the more likely that auditor will gain greater audit excellence.	Supported
H9	The higher the financial information reliability is, the more likely that auditors will gain audit excellence.	Supported
H10	The higher the audit excellence is, the more likely that auditors will gain greater audit success.	Supported



Table 15 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H11a	Audit morality relationships will positively moderate the relationships between professional conscientiousness orientation and audit ethics awareness.	Not Supported
H11b	Audit morality relationships will positively moderate the relationships between professional conscientiousness orientation and audit practice efficiency.	Not Supported
H11c	Audit morality relationships will positively moderate the relationships between professional conscientiousness orientation and audit enthusiasm commitment.	Supported
H11d	Audit morality relationships will positively moderate the relationships between professional conscientiousness orientation and audit quality.	Not Supported
H11e	Audit morality relationships will positively moderate the relationships between professional conscientiousness orientation and financial information reliability.	Not Supported
H11f	Audit morality relationships will positively moderate the relationships between professional conscientiousness orientation and audit excellence.	Supported
H11g	Audit morality relationships will positively moderate the relationships between professional conscientiousness orientation and audit success.	Not Supported
H12a	Audit morality relationships will positively moderate the relationships between regulation compliance focus and audit ethics awareness.	Not Supported
H12b	Audit morality relationships will positively moderate the relationships between regulation compliance focus and audit practice efficiency.	Not Supported



Table 15 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H12c	Audit morality relationships will positively moderate the relationships between regulation compliance focus and audit enthusiasm commitment	Not Supported
H12d	Audit morality relationships will positively moderate the relationships between regulation compliance focus and audit quality.	Not Supported
H12e	Audit morality relationships will positively moderate the relationships between regulation compliance focus and financial information reliability.	Not Supported
H12f	Audit morality relationships will positively moderate the relationships between regulation compliance focus and audit excellence.	Not Supported
H12g	Audit morality relationships will positively moderate the relationships between regulation compliance focus and audit success.	Supported
H13a	Audit morality relationships will positively moderate the relationships between professional loyalty concern and audit ethics awareness.	Not Supported
H13b	Audit morality relationships will positively moderate the relationships between professional loyalty concern and audit practice efficiency.	Not Supported
H13c	Audit morality relationships will positively moderate the relationships between professional loyalty concern and audit enthusiasm commitment.	Not Supported
H13d	Audit morality relationships will positively moderate the relationships between professional loyalty concern and audit quality.	Not Supported



Table 15 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H13e	Audit morality relationships will positively moderate the relationships between professional loyalty concern and financial information reliability.	Not Supported
H13f	Audit morality relationships will positively moderate the relationships between professional loyalty concern and audit excellence.	Not Supported
H13g	Audit morality relationships will positively moderate the relationships between professional loyalty concern and audit success.	Not Supported
H14a	Auditor morality relationships will positively moderate the relationships between voluntary self-development intention and audit ethics awareness.	Not Supported
H14b	Auditor morality relationships will positively moderate the relationships between voluntary self-development intention and audit practice efficiency.	Not Supported
H14c	Auditor morality relationships will positively moderate the relationships between voluntary self-development intention and audit enthusiasm commitment.	Not Supported
H14d	Auditor morality relationships will positively moderate the relationships between voluntary self-development intention and audit quality.	Supported
H14e	Auditor morality relationships will positively moderate the relationships between voluntary self-development intention and financial information reliability.	Supported
H14f	Auditor morality relationships will positively moderate the relationships between voluntary self-development intention and audit excellence.	Not Supported



Table 15 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H14g	Auditor morality relationships will positively moderate the relationships between voluntary self-development intention and audit success.	Supported
H15a	The higher the professionalism concern is, the more likely that auditors will gain greater professional conscientiousness orientation.	Supported
H15b	The higher the professionalism concern is, the more likely that auditors will gain greater regulation compliance focus.	Supported
H15c	The higher the professionalism concern is, the more likely that auditors will gain greater professional loyalty concern.	Supported
H15d	The higher the professionalism concern is, the more likely that auditors will gain greater voluntary self-development intention.	Supported
H16a	The higher the audit learning is, the more likely that auditors will gain greater professional conscientiousness orientation.	Not Supported
H16b	The higher the audit learning is, the more likely that auditors will gain greater regulation compliance focus.	Not Supported
H16c	The higher the audit learning is, the more likely that auditors will gain greater professional loyalty concern.	Not Supported
H16d	The higher the audit learning is, the more likely that auditors will gain greater voluntary self-development intention	Supported



Table 15 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H17a	The higher the audit value is, the more likely that auditors will gain greater professional conscientiousness orientation.	Supported
H17b	The higher the audit value is, the more likely that auditors will gain greater regulation compliance focus.	Supported
H17c	The higher the audit value is, the more likely that auditors will gain greater professional loyalty concern.	Supported
H17d	The higher the audit value is, the more likely that auditors will gain greater voluntary self-development intention.	Not Supported
H18a	The higher the professional acceptance is, the more likely that auditors will gain greater professional conscientiousness orientation.	Supported
H18b	The higher the professional acceptance is, the more likely that auditors will gain greater regulation compliance focus.	Not Supported
H18c	The higher the professional acceptance is, the more likely that auditors will gain greater professional loyalty concern.	Supported
H18d	The higher the professional acceptance is, the more likely that auditors will gain greater voluntary self-development intention.	Supported
H19a	The higher the stakeholder expectation is, the more likely that auditors will gain greater professional conscientiousness orientation.	Not Supported
H19b	The higher the stakeholder expectation is, the more likely that auditors will gain greater regulation compliance focus.	Supported



CHAPTER V

CONCLUSION

This research investigates the influence of professional citizenship behavior on its consequences, and the relationships among professional citizenship behavior and audit success. The moderating effect of audit morality is also examined. Research is assigned professionalism concern, audit learning, audit value, professional acceptance, and stakeholder expectation as the antecedents of professional citizenship behavior.

The key question of this research is how professional citizenship behavior has an impact on audit success. The specific research questions are as follows: (1) How does each dimension of professional citizenship behavior influence audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success?(2) How do audit ethics awareness and audit enthusiasm commitment have influence on audit practice efficiency?(3) How do audit ethics awareness, audit practice efficiency, and audit enthusiasm commitment effect on audit quality and finance information reliability?(4) How does audit quality have an influence on financial information reliability?(5) How do audit quality and financial information reliability have an influence on audit excellence? (6) How does audit excellence have an influence audit success? (7)How do professionalism concern, audit learning, audit value, professional acceptance, and stakeholder expectation affect each dimension of professional citizenship behavior? And (8) how does audit morality moderate the relationships among each dimension of professional citizenship behavior and audit ethics awareness, audit practice efficiency, and audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success?

There are two concepts and two theories being applied to explain the phenomena in the research, namely; organizational citizenship behavior concept, professional socialization concept, stakeholder theory and cognitive moral development theory. The organizational citizenship behavior concept is used to apply and explain the dimensions of professional citizenship behavior and the consequences of its relationships. Meanwhile, cognitive moral development theory is used to describe the



moderating effects of audit morality in this research. Furthermore, professional socialization concept is used to describe the relationships between four antecedents (professionalism concern, audit learning, audit value and professional acceptance) as professional citizenship behavior. In addition, stakeholder theory is explained stakeholder expectation antecedents of professional citizenship behavior. Thus, this research proposes the concept and theory interaction to explain the relationships of each variable and to answer the research questions and objectives.

With respect to the research objectives and research questions, there are many variables in this research. Professional citizenship behavior is the independent variable and it is measured by four dimensions consisting of professional conscientiousness orientation, regulation compliance focus, professional loyalty concern, and voluntary self-development intention. Professional citizenship behavior is hypothesized to be positively associated with audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, and audit excellence. Within the relationships, audit success is the dependent variable of the research. Besides relationships audit morality are determined as the moderating variables. Moreover, professionalism concern, audit learning, audit value, professional acceptance, and stakeholder expectation are assigned as the antecedents of professional citizenship behavior.

This research selects the CPAs in Thailand as the sample because they are associated with professional citizenship behavior and because they must be respond to the creating value of professional citizenship, build creditability, confidence of stakeholders in audit including audit success and good model of society. The questionnaire is used as the data collection instrument; therefore, 1,840 questionnaires are directly mailed to the certified public accountants in Thailand. The data are collected from a sample of 239 auditors.

The overall results demonstrate that professional citizenship behavior including of professional conscientiousness orientation, regulation compliance focus, professional loyalty concern, and voluntary self-development intention positively influence its consequences which are audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success. Especially, professional loyalty concern is a key element of audit

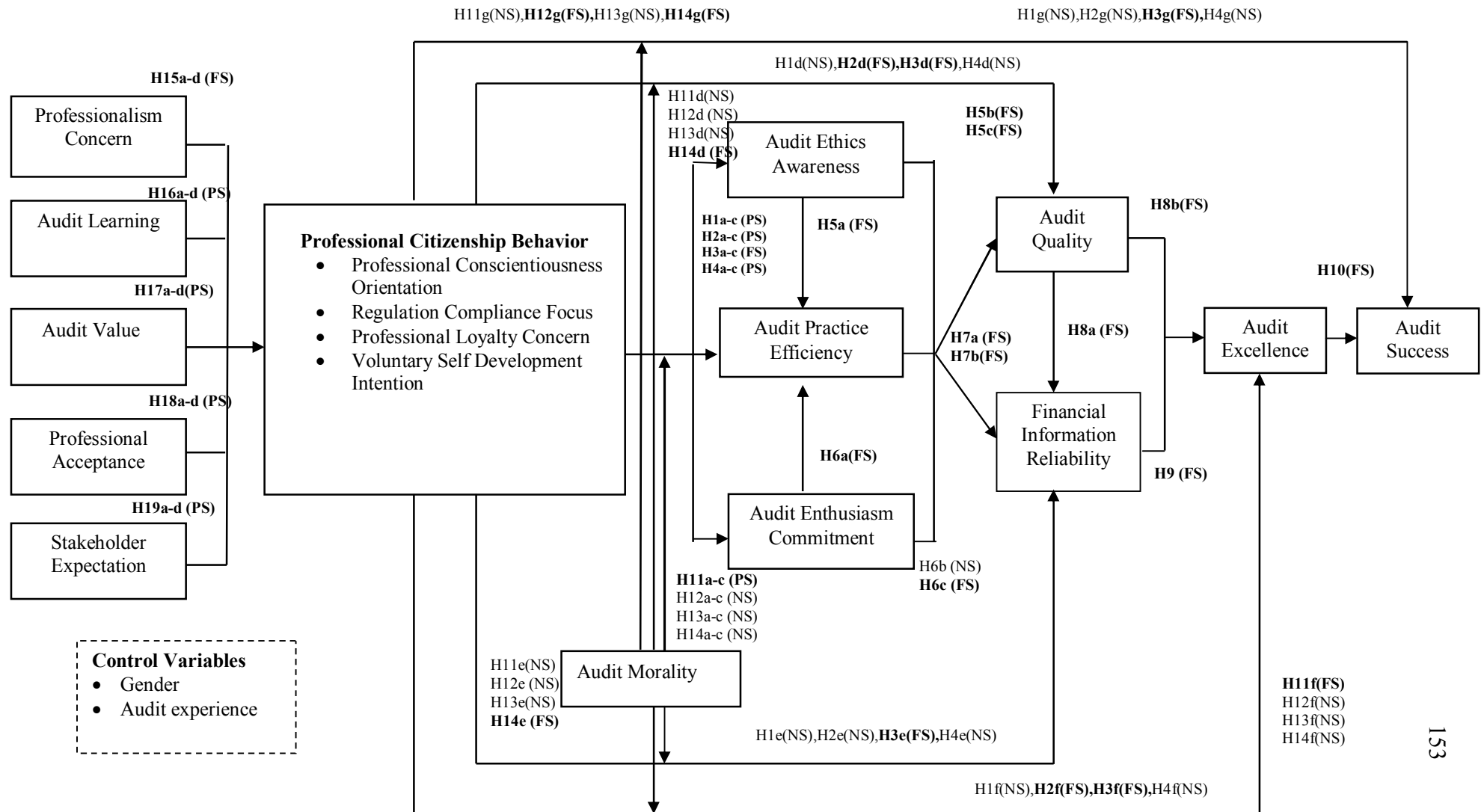


governance to obtain these consequences. In addition, audit ethics awareness, audit enthusiasm commitment has an effect on audit practice efficiency. Moreover, audit ethics awareness, audit practice efficiency impacts on audit quality and financial information reliability. However, audit enthusiasm commitment has an effect on financial information reliability. Consequence, audit quality and financial information reliability has influence on audit excellence. According, audit excellence has an effect on audit success. Interestingly, audit morality moderate has an influence relationship between each dimension of professional citizenship behavior as audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success. Furthermore, for the influences of the antecedents, the findings reveal that, professionalism concern, audit learning, audit value, professional acceptance, and stakeholder expectation positively affect professional citizenship behavior.

Summation, the key research question is supported by the empirical evidence. In addition, the specific research questions are partially supported. The supported hypotheses are illustrated in Figure 10.



Figure 10 Summary of the Results of the Hypotheses Testing



Where,

FS = Fully Supported (7 Hypotheses)
 PS = Partially Supported (11 Hypotheses)
 NS = Not Supported (1 Hypotheses)

Summary of Results

In conclusion, professional citizenship behavior including of professional conscientiousness orientation, regulation compliance focus, professional loyalty concern, and voluntary self-development intention positively influence its consequences which are audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success. Especially, professional loyalty concern is a key element of professional citizenship behavior to obtain these consequences. Moreover, audit ethics awareness, audit enthusiasm commitment has an effect on audit practice efficiency. However, audit ethics awareness, audit practice efficiency impacts on audit quality and financial information reliability. Audit enthusiasm commitment has an effect on financial information reliability. Furthermore, audit quality and financial information reliability has influence on audit excellence. Accordingly, audit excellence has an effect on audit success. In additional, audit morality moderate has an influence relationship between each dimension of professional citizenship behavior as audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success. Furthermore, for the influences of the antecedents, the findings reveal that, professionalism concern, audit learning, audit value, professional acceptance, and stakeholder expectation positively affect professional citizenship behavior.



Table 16 Summary of Results in All Hypotheses Testing

Research Questions	Hypothesis	Results	Conclusions
(1) How does each dimension of professional citizenship behavior influence audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success?	Hypotheses 1a-g, 2a-g, 3a-g, 4a-g	Four dimensions of professional citizenship behavior have an influence on audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success.	Partially Supported
(2) How do audit ethics awareness and audit enthusiasm commitment have influence on audit practice efficiency?	Hypotheses 5a,6a	Audit ethics awareness and audit enthusiasm commitment have influence on audit practice efficiency.	Supported
(3) How do audit ethics awareness, audit practice efficiency, and audit enthusiasm commitment effect on audit quality and finance information reliability?	Hypotheses 5b-c 6b-c 7a-b	Audit ethics awareness, audit practice efficiency, and audit enthusiasm commitment has a positive effect on audit quality and finance information reliability.	Partially Supported
(4) How does audit quality have an influence on financial information reliability?	Hypothesis 8a	Audit quality has a positive affected on financial information reliability.	Supported



Table 16 (Continued)

Research Questions	Hypothesis	Results	Conclusions
(5) How do audit quality and financial information reliability have an influence on audit excellence?	Hypotheses 8b and 9	Audit quality and financial information reliability have an influence on audit excellence.	Supported
(6) How does audit excellence have an influence audit success?	Hypotheses 10	Audit excellence has a positive affected audit success.	Supported
(7) How do professionalism concern, audit learning, audit value, professional acceptance, and stakeholder expectation affect each dimension of professional citizenship behavior?	Hypotheses 15a-d, 16a-d, 17a-d, 18a-d, 19a-d	Professionalism concern, audit learning, audit value, professional acceptance, and stakeholder expectation positively affect four aspects of professional citizenship behavior.	Partially Supported
(8) How does audit morality moderate the relationships among each dimension of professional citizenship behavior and audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success?	Hypotheses 11a-g, 12a-g, 13a-g, 14a-g,	Audit morality moderates the relationships positively influence on each dimension of professional citizenship behavior as audit ethics awareness, audit practice efficiency, and audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success.	Partially Supported



Theoretical and Managerial Contributions

Theoretical Contribution

This research provides a clear understanding of the relationships among professional citizenship behavior and audit success of CPAs in Thailand via audit ethics awareness, audit practice efficiency, audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and under the moderating effects of audit morality that influence these relationships. Furthermore, this study determines professionalism concern, audit learning, audit value, professional acceptance, and stakeholder expectation the antecedents of professional citizenship behavior. This research is intended to expand the theoretical contributions of previous knowledge and literature of professional citizenship behavior. The contribution of concept and theoretical aspects is the new applied dimension of professional citizenship behavior and has creation and empirical testing with the antecedent and the consequent construct which only a few research studies in this accounting discipline.

The results in this research conform to two concepts and two theories, namely; organization citizenship behavior, professional socialization, stakeholder theory and cognitive moral development theory which support the overall association of variables in this model. Organization citizenship behavior concept explains each dimension of professional citizenship behavior and the relationships among of professional citizenship behavior and audit ethics awareness, audit practice efficiency, and audit enthusiasm commitment, audit quality, financial information reliability, audit excellence and audit success. The cognitive moral development theory explains audit morality is moderated and has affected professional citizenship behavior and consequent. Likewise, the relationships among the internal and external factors (i.e., professionalism concern, audit learning, audit value, professional acceptance, and stakeholder expectation), toward professional citizenship behavior is conformed to the professional socialization concept and stakeholder theory.

Another contribution is the identification form of the four dimensions of professional citizenship behavior for empirical study which provides an important theoretical contribution by expanding on some dimensions that are positively related to audit ethics awareness, audit practice efficiency, and audit enthusiasm commitment,



audit quality, financial information reliability, audit excellence and audit success. According to the results of this research, the need for further research is apparent because this study finds that some dimensions of professional citizenship behavior do not associate with its antecedents and consequences. Then, future research is needed to conceptualize the measurement of these dimensions of professional citizenship behavior. There are partially supported hypotheses of audit morality as the moderating effect on the relationships among the dimensions of professional citizenship behavior, and consequences. Future research should examine other moderating variables. However, audit moralities are a proper independent variable for research with professional citizenship behavior for empirical study.

Managerial Contribution

The research results have managerial implications for practitioners. This research contributes to professional citizenship behavior. Especially, auditors which have professional citizenship behavior are likely for audit success. Therefore, the auditors who have responsible role and social should be concerned with professional citizenship, especially in professional conscientiousness orientation, regulation compliance focus, professional loyalty concern and voluntary self-development intention. Professional citizenship behavior helps lead to important audit competencies which reveal audit ethics awareness, audit practice efficiency, and audit enthusiasm commitment. Accordingly, these audit competencies eventually enhance audit quality, financial information reliability, audit excellence, and audit success. Also, this research provides a better understanding of how the auditor can encourage professional citizenship behavior. These findings show that the auditor should focus on professionalism concern, internal factors to support professional citizenship behavior. More importantly, the results reveal that audit morality relationships should be concerned with professional citizenship behavior and professional citizenship behavior consequence. Professional citizenship behavior consequence may be promoted by audit morality in which sometimes the auditor should be careful as well.

In sum, professional citizenship behavior is important for audit success. Auditors should thoroughly understand, manage, and then develop professional citizenship behavior (professional conscientiousness orientation, regulation compliance focus, professional loyalty concern and voluntary self-development intention) by



supporting citizenship behavior in profession and consider audit ethics awareness, audit enthusiasm commitment and practice efficiency. Consequently, these will lead to audit quality, financial information reliability, audit excellence, and audit success.

Limitations and Future Research Directions

Limitations

The results of this research have theoretical and managerial implications for auditing researchers and some caution should be taken due to the limitations of the study. During the period of data collection is financial statements end-of-period closing of auditors in Thailand. Therefore, the auditor has a busy season workload. Future research, if research needs information increasing for questionnaire, research may be change the period to collect data in order to extend the relationships of professional citizenship behaviors.

Future Research Directions

According to the results of this research, audit morality are very few positively significance when moderate between each dimension of professional citizenship behavior as audit ethics awareness, audit practice efficiency, and audit enthusiasm commitment, audit quality, financial information reliability, audit excellence, and audit success. The possible in fact audit morality may be inappropriate are moderator As a result, future research may be to change moderating variables to enhance the relationships among the dimensions of professional citizenship behavior and consequences. Moreover, results of this research are from the data of auditor's non listed company in Thailand mainly, future research may be re-investigate research with other population such as auditors in big 4 into expanding the results or comparative population in order to verify the generalizability of the research, for instant, comparative auditors in Thailand as auditor group ASEAN.



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APPENDICES



APPENDIX A
The Original Items



Original Items in Scales

Construct	Items
Professional Conscientiousness Orientation(PCO)	
PCO1	You believe that dedicated ability, effort and the highest carefulness will lead to the highest qualified and effective to audit performance.
PCO2	You keen on details of audit performance in any expect carefully and lead to the highest audit performance potentially.
PCO3	You focus on the audit performance and present audit reports on specific time and manage time work worthy and creates the highest effective audit performance.
PCO4	You emphasize on audit performance straightforwardly, sincerely and honestly to provide audit performance to be accepted and trusted to the data user ultimately
Regulation Compliance Focus (RCF)	
RCF1	You believe that to comply with the professional accounting rules and regulations will lead to the highest quality and effectiveness.
RCF2	You pay emphasis on professional audit information's continuously which results to useful information that can be used for the audit properly
RCF3	You focus on the operational audit to match and accord with auditing standards which always changes to make the audit to be accurate and reliable.
RCF4	You pay attention to monitor the auditing standards under the Revenue Code and professional accounting laws which allows achieving audit goals and gets more efficiency.
Professional Loyalty Concern (PLC)	
PLC1	You believe that belief and willingness in audit operation dedicatedly will make them exist in professional audit firmly forever
PLC2	You adhere to audit according to reliable and transparent trail to make the audit operation achieve goal and create good effectiveness.
PLC3	You emphasize on presenting the value of reliable audit and useful for data user to create good image to the accounting profession.
PLC4	You focus on the audit with honesty and do not cause damage to the accounting profession in present and future.



Original Items in Scales (continued)

Construct	Items
Voluntary Self Development Intention (VSI)	
VSI1	You believed that Self- development on auditing consecutively will lead to highest audit performance effectively.
VSI2	You pay attention on education, research and increasing knowledge that directly impact the performance audit comprehensively and consistently.
AEA3	You are seriously concentrated to seek for techniques and new methods about audit performance to make the audit more effectively.
AEA4	You emphasize on participation in workshops and seminars voluntarily that create understanding the changes in the profession to increase potential of audit performance to keep up with events.
Audit Ethics Awareness (AEA)	
AEA1	You have an operational audit by limiting that comprehensive audit scope and adherence strictly in ethics of accounting.
AEA2	You have an operational audit without revealing customer's confidential which brings the damage to customers and professional practice.
AEA3	You have an operational audit with equity using discretion on reliable evidence, without bias.
AEA4	You have an operational audit by adhering to the principle of responsibility as usual as a perfect professional.
Audit Practice Efficiency (APE)	
AEP1	You have planning for audit performance covering all issues and the risks that might occur and in accordance with auditing standards fully.
APE2	You have an operational audit by the applying or integration techniques and new methods which consistent with the commonly vary situation an environment
APE3	You have improvement and development the audit process continuously and can respond to the environment well
APE4	You have an audit performance by present the audit report which responds to the need of data user on time scheduled.
Audit Enthusiasm Commitment (AEC)	
AEC1	You perform the audit with diligence and enthusiasm regularly
AEC2	You perform the audit with activeness, agility and able to perform tasks on time.
AEC3	You perform the audit with dedicated energy and passion while working and work with patience upon obstacles
AEC4	You perform the audit with emphasis and care for performance without serious mistakes upon information user.



Original Items in Scales (continued)

Construct	Items
Audit Quality (AQT)	
AQT1	You have gathered audit evidence sufficiently for the found fact report issue
AQT2	You have detected and reported the corruption and error which are the matter to the financial budget of an audited business.
AQT3	You help suggest, prevent and reduce the risk in the operation of customer's business that may happen in the future systematically and concretely
AQT4	You can present completed audit report, accurately, to the standards and is acceptable to all participants
Financial Information Reliability (FIR)	
FIR1	You can present sufficiently of financial information and useful for data user's decision.
FIR2	You can publicize the complete content of financial information in accordance with the accounting standards prescribed.
FIR3	You can present the financial information neutrally without bias.
FIR4	You can present the financial information that can be compared with other business to create more accuracy and properness.
Audit Excellence (AEL)	
AEL1	You can perform audit to achieve and target quickly perform better than the standard specified.
AEL2	You can reduce the occurred error chance in auditing with the highest effect
AEL3	You can present the audit report which responds to the needs of data users accurately, fast, honestly at all times.
AEL4	You can perform audit making the customers trust in the audit as having good qualified and operational standard in audit continuously all times.
Audit Success (ASC)	
ASC1	You get new customers from your old customer's recommendation majority demonstrated to career success in the long term.
ASC2	You can increase money making from audit performance continuously
ASC3	You get trust from customers to perform work continuously and accept performance outcome well all along.
ASC4	You are confident you can survive in the professional audit as well both in current and future.



Original Items in Scales (continued)

Construct	Items
Professionalism Concern (PNC)	
PNC1	You believe that having knowledge, understanding and interest in learning of integrated disciplines, in turn, enable you to application and improvement of auditing skills as the whole.
PNC2	You realize that ethics and transparency in the audit performance will reflect a commitment toward customers (clients) and society.
PNC3	You aim to focus on observation and skepticism as if a career professional with strictly adherence of guidelines and principles of auditing standards.
PNC4	You realize in scales of responsibility and prudence toward audit performance with a use of discretion on a decision making professionally.
Audit Learning (ALN)	
ALN1	You believe that gaining from an exchange of ideas related to audit operation and career experts allow you to perform accordingly various kinds of the client's business nature.
ALN2	You believe that gaining knowledge in term of techniques and methods of audit performance allow you to apply a solution to the problems and improve your career performance more efficiently.
ALN3	You believe that a profit from learning and understanding about audit process is fundamental for application on audit operation with the most efficiency
Audit Value (AVL)	
AVL1	You realize that the career performance based on audit standards will sustainably result in gaining trust and reliability for audit operation.
AVL2	You are confident that audit performance plan resulting from its versatility and conciseness enables you more to prevent the financial report from forms of corruption which may have occurred deliberately
AVL3	You believe that the transparent practice of audit operation allows you to detect the fault of financial report more effectively.
AVL4	You believe that audit performance by work schedule enables you to meet the requirement of exclusive users as stipulated in time.



Original Items in Scales (continued)

Construct	Items
Professional Acceptance (PAT)	
PAT1	You believe that the audit profession is important and crucial to Economic System causing you to strive for your career operation with full effort.
PAT2	You emphasize the requirement of individual image and reputation of accountancy, which allow you to achieve tasks of audit performance with your competency and skills most considerably.
PAT3	You aim to focus on having audit justification and transparency which gradually allows you to gain creditability.
PAT4	You believe that having been in trust and recognition from customers in your audit performance always makes you feel most honorable and proud of its dignity of professional career.
Stakeholder Expectation(SET)	
SET1	Federation of Accounting Professions has mandated accountability of audit performance to be more concerned about public utility forcing the auditor to improve their expertise in career practice with more and more progress.
SET2	Regulators agencies have issued regulations and laws related to rigid practice of audit aiming for highly qualified information in accounting and making the auditor to improve his/ her skills of audit performance through all means.
SET3	Regarding the interest of consuming agencies in more qualified audit performance nowadays, the auditor is obliged to become insightful and improved his/ her career practice much more efficiently.
SET4	Regarding the requirement of accounting information concerning with more and more quality, the audit is convinced with his/her more and more full prudence, thoughtfulness as much as transparency in career practices.
Audit Morality (AMT)	
AMT1	You adhere to use discretion as if a professional career regarding ethical practice on regular basis in order that the stakeholder is maintained in proper ways.
AMT2	You efficiently hold with audit performance implementing righteous and honest-based principle which enables you to perform audit operation more precisely and explicitly but less error.
AMT3	You disclose detailed facts featuring the financial report under your certified signature, of which provides no deception but only correct data is presented equitably to all users.
AMT4	You hold with self-restrain and even self-control against stale stimulus which may be present during course in order that audit operation is exercised in accordance with its accuracy as many as the analysis of logical evidences.



APPENDIX B

Non-response Bias Tests



Table B: Non-Response Bias Tests

Comparison	N	Mean	S.D.	t	Sig.*
• Marital status:					
• Fist Group	120	1.68	.63	.674	.502
• Second Group	119	1.62	.77	.673	
• Level of education:					
• Fist Group	120	1.55	.49	-1.94	.053
• Second Group	119	1.67	.47	-1.94	
• Revenue per month:					
• Fist Group	120	1.53	.97	1.833	.068
• Second Group	119	1.32	.73	1.836.	

* p < 0.05



APPENDIX C

Descriptive Statistic



Table C: Key Participant Characteristics

Characteristics	Frequencies	Percentage (%)
1. Gender		
Male	105	43.9
Female	134	56.1
Total	239	100
2. Age		
Less than 30 years old	16	6.7
30 - 35 years old	41	17.2
36 - 50 years old	65	27.1
More than 50 years old	117	49.0
Total	239	100
3. Marital status		
Single	108	45.2
Married	113	47.3
Divorced	18	7.5
Total	239	100
4. Education level		
Lower than bachelor's degree or equivalent	93	38.9
Higher than bachelor's degree	146	61.1
Total	239	100
5. Experience in audit field		
Less than 5 years	22	9.2
5-10 years	56	23.4
11-15 years	42	17.6
More than 15 years	119	49.8
Total	239	100



Table C: Key Participant Characteristics (Continued)

Characteristics	Frequencies	Percentage (%)
6. Length of CPAs tenure		
Less than 5 years	46	19.2
5-10 years	57	23.8
11-15 years	20	8.5
More than 15 years	116	48.5
Total	239	100
7. Average audit revenue per month		
Less than 150,000 Baht	181	75.7
150,000 – 200,000 Baht	29	12.1
200,001 – 250,000 Baht	13	5.5
More than 250,000 Baht	16	6.7
Total	239	100
8. Number of average audited financial statements per year		
Less than 50 statements	149	62.3
50-100 statements	43	18.0
101-150 statements	26	10.9
More than 150 statements	21	8.8
Total	239	100
9. Types of client		
Listed firms	1	0.4
Non-listed firms	227	95.0
Listed firms and Non-listed firms	11	4.6
Total	239	100
10. Employment status		
Office of auditors	65	27.2
Freelance	174	72.8
Total	239	100



APPENDIX D
Tests of Validity and Reliability



Table D: Factor Loadings and Alpha Coefficients of Constructs

Constructs	N	Items	Factor Loadings	Alpha Coefficient
Professional Conscientiousness Orientation (PCO)	30	PCO1	.789	.744
		PCO2	.730	
		PCO3	.693	
		PCO4	.810	
Regulation Compliance Focus (RCF)	30	RCF1	.796	.869
		RCF2	.857	
		RCF3	.898	
		RCF4	.856	
Professional Loyalty Concern (PLC)	30	PLC1	.830	.874
		PLC2	.836	
		PLC3	.862	
		PLC4	.898	
Voluntary Self-Development Intention (VSI)	30	VSI1	.725	.802
		VSI2	.873	
		VSI3	.768	
		VSI4	.803	
Audit Ethics Awareness (AEA)	30	AEA1	.762	.805
		AEA2	.720	
		AEA3	.898	
		AEA4	.840	
Audit Practice Efficiency (APE)	30	APE1	.687	.858
		APE2	.937	
		APE3	.858	
		APE4	.862	



Table D: Factor Loadings and Alpha Coefficients of Constructs (Continued)

Constructs	N	Items	Factor Loadings	Alpha Coefficient
Audit Enthusiasm Commitment(AEC)	30	AEC1	.852	.729
		AEC2	.775	
		AEC3	.853	
		AEC4	.452	
Audit Quality (AQT)	30	AQT1	.881	.884
		AQT2	.849	
		AQT3	.911	
		AQT4	.878	
Financial Information Reliability (FIR)	30	FIR1	.852	.897
		FIR2	.918	
		FIR3	.852	
		FIR4	.895	
Audit Excellence (AEL)	30	AEL1	.894	.899
		AEL2	.866	
		AEL3	.897	
		AEL4	.850	
Audit Success (ASC)	30	ASC1	.748	.774
		ASC2	.784	
		ASC3	.846	
		ASC4	.749	
Professionalism Concern (PNC)	30	PNC1	.853	.854
		PNC2	.761	
		PNC3	.896	
		PNC4	.830	
Audit Learning (ALN)	30	ALN1	.875	.888
		ALN2	.941	
		ALN3	.897	



Table D: Factor Loadings and Alpha Coefficients of Constructs (Continued)

Constructs	N	Items	Factor Loadings	Alpha Coefficient
Audit Value (AVL)	30	AVL1	.920	.945
		AVL2	.892	
		AVL3	.935	
		AVL4	.962	
Professional Acceptance (PAT)	30	PAT1	.869	.924
		PAT2	.935	
		PAT3	.903	
		PAT4	.936	
Stakeholder Expectation (SET)	30	SET1	.801	.878
		SET2	.922	
		SET3	.862	
		SET4	.840	
Audit Morality (AMT)	30	AMT1	.855	.786
		AMT2	.886	
		AMT3	.743	
		AMT4	.671	



APPENDIX E

Cover Letters and Questionnaire: Thai Version





ที่ ศร 0530.10/605

คณะกรรมการบัญชีและการจัดการ

มหาวิทยาลัยมหาสารคาม

อำเภอกันทรวิชัย จังหวัดมหาสารคาม

44150

12 พฤษภาคม 2557

เรื่อง ขอความอนุเคราะห์กรอกแบบสอบถาม

เรียน ผู้สอบบัญชีรับอนุญาต

ด้วย นางสาวฐิติวรดา แสงสว่าง นิสิตระดับปริญญาเอก คณะกรรมการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม กำลังศึกษาวิทยานิพนธ์ เรื่อง “ผลกระทบของพฤติกรรมกรรมการเป็นสมาชิกที่ดีในวิชาชีพต่อความสำเร็จในการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย” ซึ่งเป็นส่วนหนึ่งของการทำวิทยานิพนธ์ หลักสูตรปรัชญาดุษฎีบัณฑิต (ปร.ค.) สาขาวิชาการบัญชี และการศึกษาในครั้งนี้ได้เน้นให้นิสิตศึกษาข้อมูลด้วยตนเอง ดังนั้นเพื่อให้การจัดทำวิทยานิพนธ์ เป็นไปด้วยความเรียบร้อยและบรรลุวัตถุประสงค์ คณะกรรมการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม จึงใคร่ขออนุญาตให้ นางสาวฐิติวรดา แสงสว่าง ศึกษาและเก็บรวบรวมในรายละเอียดตามแบบสอบถามที่แนบมาพร้อมนี้

คณะกรรมการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม หวังเป็นอย่างยิ่งว่าจะได้รับความอนุเคราะห์จากท่านในการให้ข้อมูลในครั้งนี้เป็นอย่างยิ่ง และขอขอบคุณมา ณ โอกาสนี้

ขอแสดงความนับถือ

(รองศาสตราจารย์ ดร.ปฤกษ์บาร์มี อุตสาหะวานิชกิจ)

คณบดีคณะกรรมการบัญชีและการจัดการ

มหาวิทยาลัยมหาสารคาม

สำนักบริหารหลักสูตรระดับบัณฑิตศึกษาและวิจัย

คณะกรรมการบัญชีและการจัดการ โทรศัพท์ (043) 754333 ต่อ 3410



แบบสอบถามเพื่อการวิจัย

เรื่อง ผลกระทบของพฤติกรรมการเป็นสมาชิกที่ดีในวิชาชีพต่อความสำเร็จในการสอบบัญชีของผู้สอบบัญชีรับ
อนุญาตในประเทศไทย

คำชี้แจง

งานวิจัยนี้มีวัตถุประสงค์เพื่อศึกษาเรื่อง “ผลกระทบของพฤติกรรมการเป็นสมาชิกที่ดีในวิชาชีพต่อความสำเร็จในการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย” เพื่อนำความรู้ที่ได้รับมาเป็นแนวทางปฏิบัติในการพัฒนาพฤติกรรมการเป็นสมาชิกที่ดีในวิชาชีพ ของผู้สอบบัญชีรับอนุญาตในประเทศไทย ให้มีคุณภาพที่สอดคล้องกับความต้องการของผู้ที่เกี่ยวข้องทุกฝ่าย

ข้าพเจ้าใคร่ขอความอนุเคราะห์จากท่านผู้ตอบแบบสอบถาม ได้โปรดให้ข้อเท็จจริงในการตอบแบบสอบถามชุดนี้ โดยมีรายละเอียดของแบบสอบถาม ประกอบด้วยส่วนคำถาม 6 ตอน ดังนี้

ตอนที่ 1 ข้อมูลทั่วไปเกี่ยวกับผู้สอบบัญชีรับอนุญาตในประเทศไทย

ตอนที่ 2 ความคิดเห็นเกี่ยวกับพฤติกรรมการเป็นสมาชิกที่ดีในวิชาชีพของผู้สอบบัญชีรับอนุญาตในประเทศไทย

ตอนที่ 3 ความคิดเห็นเกี่ยวกับผลการปฏิบัติงานการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย

ตอนที่ 4 ความคิดเห็นเกี่ยวกับปัจจัยภายในที่ส่งผลต่อการปฏิบัติงานการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย

ตอนที่ 5 ความคิดเห็นเกี่ยวกับปัจจัยภายนอกที่ส่งผลต่อการปฏิบัติงานการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย

ตอนที่ 6 ข้อคิดเห็นและข้อเสนอแนะเกี่ยวกับการปฏิบัติงานการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย

ข้าพเจ้าขอขอบพระคุณที่ท่านได้สละเวลาตอบคำถามในแบบสอบถามชุดนี้ทุกข้ออย่างถูกต้องครบถ้วน คำตอบของท่านจะถูกเก็บรักษาไว้เป็นความลับ และไม่มีการใช้ข้อมูลใด ๆ ที่เปิดเผยเกี่ยวกับท่านในการรายงานข้อมูล โดยข้าพเจ้าจะสรุปเป็นภาพรวมเท่านั้น หากท่านมีความประสงค์ที่จะขอรับรายงานสรุปผลเกี่ยวกับการศึกษา งานวิจัยครั้งนี้ โปรดแจ้งความประสงค์ตามที่ระบุไว้ข้างล่างนี้พร้อมแนบนามบัตรหรือที่อยู่มาพร้อมกับแบบสอบถามชุดนี้ เพื่อที่จะได้จัดส่งข้อมูลดังกล่าวให้ท่าน

ท่านต้องการรายงานสรุปการวิจัยหรือไม่ ☐ ต้องการ ☐ ไม่ต้องการ

อนึ่ง หากมีข้อสงสัยประการใดโปรดสอบถามได้ที่ นางสาวจิตติรดา แสงสว่าง คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม 44000 โทรศัพท์ 087-7164279 หรือ E mail ที่ pust42@gmail.com

ขอขอบพระคุณที่ให้ข้อมูลไว้ ณ โอกาสนี้

(นางสาวจิตติรดา แสงสว่าง)

นิสิตปริญญาเอก หลักสูตรปรัชญาดุษฎีบัณฑิต สาขาวิชาการบัญชี

คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม



ตอนที่ 1 ข้อมูลทั่วไปเกี่ยวกับผู้สอบบัญชีรับอนุญาตในประเทศไทย

1. เพศ

☐

ชาย

☐

หญิง

2. อายุ

☐

น้อยกว่า 30 ปี

☐

30-35 ปี

☐

36-50 ปี

☐

มากกว่า 50 ปี

3. สถานภาพ

☐

โสด

☐

สมรส

☐

หย่าร้าง

4. ระดับการศึกษา

☐

ปริญญาตรี

☐

สูงกว่าปริญญาตรี

5. ประสบการณ์ในการทำงานด้านตรวจสอบบัญชี

☐

น้อยกว่า 5 ปี

☐

5-10 ปี

☐

11-15 ปี

☐

มากกว่า 15 ปี

6. ระยะเวลาที่เป็นผู้สอบบัญชีรับอนุญาตในประเทศไทย

☐

น้อยกว่า 5 ปี

☐

5-10 ปี

☐

11-15 ปี

☐

มากกว่า 15 ปี

7. รายได้จากการบริการตรวจสอบบัญชีต่อเดือน

☐

ต่ำกว่า 150,000 บาท

☐

150,000 – 200,000 บาท

☐

200,001 – 250,000 บาท

☐

มากกว่า 250,000 บาท

8. จำนวนกิจการที่รับตรวจสอบบัญชี

☐

น้อยกว่า 50 กิจการ

☐

50-100 กิจการ

☐

101- 150 กิจการ

☐

มากกว่า 150 กิจการ

9. กิจการที่รับตรวจสอบบัญชี (ตอบได้มากกว่า 1 ข้อ)

☐

กิจการในตลาดหลักทรัพย์

☐

กิจการนอกตลาดหลักทรัพย์

10. สถานที่ทำงาน

☐

สำนักงานสอบบัญชี

☐

ผู้สอบบัญชีอิสระ



ตอนที่ 2 ความคิดเห็นเกี่ยวกับการแสดงพฤติกรรมการเป็นสมาชิกที่ดีในวิชาชีพของผู้สอบบัญชีรับอนุญาตในประเทศไทย

พฤติกรรมการเป็นสมาชิกที่ดีในวิชาชีพ	ระดับความคิดเห็น				
	มาก ที่สุด	มาก	ปาน กลาง	น้อย	น้อย ที่สุด
	5	4	3	2	1
Professional Conscientiousness Orientation การมุ่งเน้นจิตสำนึกในวิชาชีพ 1. ท่านเชื่อมั่นว่าการปฏิบัติงานสอบบัญชีที่ทุ่มเทกำลังความสามารถ ความพยายามและความระมัดระวังอย่างเต็มที่ สามารถทำให้การปฏิบัติงานตรวจสอบบัญชีเกิดประสิทธิภาพและประสิทธิผลสูงสุด					
2. ท่านให้ความสำคัญกับรายละเอียดของการปฏิบัติงานสอบบัญชีในทุกประเด็นอย่างพิถีพิถัน ทำให้การปฏิบัติงานสอบบัญชีเกิดศักยภาพสูงสุด					
3. ท่านมุ่งเน้นให้มีการปฏิบัติงานสอบบัญชีและนำเสนอรายงานการตรวจสอบอย่างตรงต่อเวลาที่กำหนด และบริหารเวลาการทำงานอย่างมีคุณค่า ทำให้การปฏิบัติงานตรวจสอบเกิดประสิทธิภาพสูงสุด					
4. ท่านมุ่งมั่นในการปฏิบัติงานสอบบัญชีอย่างตรงไปตรงมา จริงใจและซื่อสัตย์ เพื่อให้การปฏิบัติงานตรวจสอบบัญชีเป็นที่ยอมรับและมั่นใจต่อผู้ใช้ข้อมูลอย่างดีที่สุด					
Regulation Compliance Focus การมุ่งเน้นการปฏิบัติงานตามกฎหมายระเบียบ 5. ท่านเชื่อมั่นว่าการปฏิบัติตามกฎระเบียบและข้อบังคับทางวิชาชีพบัญชีที่เกี่ยวข้อง สามารถทำให้การปฏิบัติงานตรวจสอบบัญชีเกิดประสิทธิภาพและประสิทธิผลสูงสุด					
6. ท่านให้ความสำคัญกับการพยายามติดตามข้อมูลข่าวสารต่างๆ ทางวิชาชีพบัญชีที่ประกาศหรือประชาสัมพันธ์อย่างต่อเนื่อง ทำให้ได้รับข้อมูลที่เป็นประโยชน์มาปรับใช้กับการปฏิบัติงานตรวจสอบได้อย่างเหมาะสม					
7. ท่านมุ่งเน้นให้มีการปฏิบัติงานสอบบัญชีให้สอดคล้องและเป็นไปตามมาตรฐานการสอบบัญชีที่มีการเปลี่ยนแปลงอยู่เสมอ เพื่อให้การปฏิบัติงานตรวจสอบเป็นไปอย่างถูกต้องและเชื่อถือได้					
8. ท่านให้ความสำคัญกับติดตามความเคลื่อนไหวของมาตรฐานการสอบบัญชีประมวลรัษฎากร และกฎหมายที่เกี่ยวข้องทางวิชาชีพบัญชี ช่วยให้การปฏิบัติงานสอบบัญชีบรรลุเป้าหมายและมีประสิทธิภาพมากยิ่งขึ้น					



ตอนที่ 2 (ต่อ)

พฤติกรรมการเป็นสมาชิกที่ดีในวิชาชีพ	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
Professional Loyalty Concern ความจงรักภักดีต่อวิชาชีพ 9. ท่านเชื่อมั่นว่าการศรัทธาและเต็มใจปฏิบัติงานสอบบัญชีอย่างมุ่งมั่นทุ่มเท จะทำให้ดำรงอยู่ในวิชาชีพบัญชีได้อย่างมั่นคงตลอดไป					
10. ท่านยึดมั่นกับการตรวจสอบบัญชีตามแนวทางปฏิบัติที่น่าเชื่อถือและโปร่งใส ทำให้การปฏิบัติงานตรวจสอบบรรลุเป้าหมายและเกิดประสิทธิผลได้เป็นอย่างดี					
11. ท่านมุ่งมั่นในการนำเสนอคุณค่าของการตรวจสอบบัญชีที่น่าเชื่อถือและมีประโยชน์ต่อผู้ใช้ข้อมูล ทำให้เกิดภาพลักษณ์ที่ดีที่สุดกับวงการวิชาชีพบัญชี					
12. ท่านมุ่งมั่นให้มีการปฏิบัติงานสอบบัญชีด้วยความสุจริต และไม่ทำให้เกิดความเสียหายต่อวิชาชีพบัญชีทั้งในปัจจุบันและอนาคต					
Voluntary Self-Development Intention เจตนาในการพัฒนาตนเองด้วยความสมัครใจ 13. ท่านเชื่อมั่นว่าการพัฒนาตนเองด้านการสอบบัญชีอย่างต่อเนื่อง ส่งผลให้เกิดการปฏิบัติงานการสอบบัญชีมีประสิทธิภาพสูงสุด					
14. ท่านให้ความสำคัญกับการศึกษา ค้นคว้าและเพิ่มพูนความรู้ที่เป็นประโยชน์โดยตรงต่อการปฏิบัติงานตรวจสอบบัญชีอย่างครอบคลุมและสม่ำเสมอ					
15. ท่านตั้งใจแน่วแน่ในการแสวงหาเทคนิคและวิธีการใหม่ๆ เกี่ยวกับการปฏิบัติงานสอบบัญชี เพื่อให้การปฏิบัติตรวจสอบมีประสิทธิภาพมากยิ่งขึ้น					
16. ท่านมุ่งมั่นในการเข้าร่วมอบรมและสัมมนาด้วยความสมัครใจ ทำให้เกิดความเข้าใจกับการเปลี่ยนแปลงในวิชาชีพ เพื่อเพิ่มศักยภาพในการปฏิบัติงานสอบบัญชีให้ทันต่อเหตุการณ์					



ตอนที่ 3 ความคิดเห็นเกี่ยวกับผลการปฏิบัติงานของผู้สอบบัญชีรับอนุญาตในประเทศไทย

ผลการปฏิบัติงาน	ระดับความคิดเห็น				
	มาก ที่สุด	มาก	ปาน กลาง	น้อย	น้อย ที่สุด
	5	4	3	2	1
Audit Ethics Awareness การตระหนักถึงจริยธรรมในการสอบบัญชี 1. ท่านมีการปฏิบัติงานการสอบบัญชีโดยกำหนดขอบเขตการตรวจสอบ ที่ครอบคลุมและชัดเจนในหลักจรรยาบรรณแห่งวิชาชีพบัญชีได้อย่างเคร่งครัด					
2. ท่านมีการปฏิบัติงานการสอบบัญชีโดยไม่มีการนำข้อมูลที่เป็นความลับ ของลูกค้าไปเปิดเผย อันนำมาซึ่งความเสียหายกับลูกค้าและการปฏิบัติงานใน วิชาชีพ					
3. ท่านมีการปฏิบัติงานการสอบบัญชีด้วยความเที่ยงธรรม โดยใช้ดุลยพินิจ บนหลักฐานที่เชื่อถือได้อย่างปราศจากความลำเอียง					
4. ท่านมีการปฏิบัติงานการสอบบัญชีโดยยึดมั่นในหลักการความรับผิดชอบ เชิงผู้ประกอบวิชาชีพได้อย่างเต็มศักยภาพอยู่เสมอ					
Audit Enthusiasm Commitment ความผูกพันกระตือรือร้นในการสอบบัญชี 5. ท่านมีการปฏิบัติงานการสอบบัญชีด้วยความขยันหมั่นเพียรและ กระตือรือร้นอย่างสม่ำเสมอ					
6. ท่านมีการปฏิบัติงานการสอบบัญชีด้วยความกระตือรือร้น ว่องไว และ สามารถปฏิบัติงานได้อย่างทันเวลา					
7. ท่านมีการปฏิบัติงานการสอบบัญชีด้วยการทุ่มเทพลังกาย พลังใจ ขณะ ทำงาน และมีความอดทนไม่ย่อท้อต่ออุปสรรค					
8. ท่านมีการปฏิบัติงานการสอบบัญชีด้วยความมุ่งมั่น และเอาใจใส่ ในการ ปฏิบัติงานไม่ให้เกิดข้อผิดพลาดอย่างร้ายแรงต่อผู้ใช้ข้อมูล					
Audit Practice Efficiency ประสิทธิภาพการปฏิบัติงานการสอบบัญชี 9. ท่านมีการวางแผนการปฏิบัติงานสอบบัญชีได้อย่างครอบคลุมทุกประเด็น ความเสี่ยงที่อาจเกิดขึ้นและเป็นไปตามมาตรฐานการสอบบัญชีได้อย่าง ครบถ้วน					
10. ท่านมีการปฏิบัติงานสอบบัญชีโดยการประยุกต์หรือบูรณาการเทคนิคและ วิธีการใหม่ๆ ที่สอดคล้องกับสถานการณ์และสภาพแวดล้อมที่เปลี่ยนแปลง ไปอยู่เสมอ					



ตอนที่ 3 (ต่อ)

ผลการปฏิบัติงาน	ระดับความคิดเห็น				
	มาก ที่สุด	มาก	ปาน กลาง	น้อย	น้อย ที่สุด
	5	4	3	2	1
Audit Practice Efficiency ประสิทธิภาพการปฏิบัติงานการสอบบัญชี 11. ท่านมีการปรับปรุงและพัฒนากระบวนการการปฏิบัติงานสอบบัญชีอย่างต่อเนื่องและสามารถตอบสนองสภาพแวดล้อมได้เป็นอย่างดี					
12. ท่านมีการปฏิบัติงานสอบบัญชีโดยสามารถนำเสนอรายงานการตรวจสอบบัญชีที่ตอบสนองต่อความต้องการของผู้ใช้ข้อมูลได้ทันตามกำหนดเวลาที่วางไว้					
Audit Quality คุณภาพการสอบบัญชี 13. ท่านได้การรวบรวมหลักฐานในการสอบบัญชีไว้อย่างเพียงพอในการออกรายงานข้อเท็จจริงที่ตรวจพบ					
14. ท่านมีการตรวจพบและรายงานให้ทราบถึงการทุจริตและข้อผิดพลาดอันเป็นสาระสำคัญต่อการเงินของกิจการที่ได้ตรวจสอบ					
15. ท่านช่วยเสนอแนะ ป้องกันและลดระดับความเสี่ยงในการดำเนินงานของกิจการลูกค้าที่อาจจะเกิดขึ้นในอนาคต ได้อย่างเป็นระบบและเป็นรูปธรรม					
16. ท่านสามารถนำเสนอรายงานการตรวจสอบได้อย่างครบถ้วน ถูกต้อง เป็นไปตามมาตรฐาน และเป็นที่ยอมรับของผู้มีส่วนเกี่ยวข้อง					
Financial Information Reliability ความน่าเชื่อถือของข้อมูลทางการเงิน 17. ท่านสามารถนำเสนอข้อมูลทางการเงินที่เพียงพอ และเป็นประโยชน์ต่อการตัดสินใจของผู้ใช้ข้อมูล					
18. ท่านสามารถเผยแพร่ข้อมูลทางการเงินที่มีเนื้อหาครบถ้วนสมบูรณ์ตามหลักเกณฑ์ที่มาตรฐานการบัญชีกำหนด					
19. ท่านสามารถนำเสนอข้อมูลทางการเงินที่มีความเป็นกลาง ปราศจากความลำเอียง					
20. ท่านสามารถนำเสนอข้อมูลทางการเงินที่สามารถนำไปเปรียบเทียบกับกิจการอื่นได้ ทำให้เกิดความถูกต้อง และเหมาะสมมากยิ่งขึ้น					



ตอนที่ 3 (ต่อ)

ผลการปฏิบัติงาน	ระดับความคิดเห็น				
	มาก ที่สุด	มาก	ปาน กลาง	น้อย	น้อย ที่สุด
	5	4	3	2	1
Audit Excellence ความเป็นเลิศในการสอบบัญชี 21. ท่านสามารถปฏิบัติงานสอบบัญชีได้บรรลุเป้าหมายอย่างรวดเร็วและ ปฏิบัติงานได้ดีกว่ามาตรฐานที่กำหนดไว้					
22. ท่านสามารถลดโอกาสจากการเกิดข้อผิดพลาดในการปฏิบัติงานสอบ บัญชีได้อย่างมีประสิทธิภาพสูงสุด					
23. ท่านสามารถนำเสนอรายงานการสอบบัญชีที่ตอบสนองต่อความต้องการ ของผู้ใช้ข้อมูล ได้อย่างถูกต้อง รวดเร็ว ที่เชิงตรง ตลอดเวลา					
24. ท่านสามารถปฏิบัติงานสอบบัญชีที่ทำให้ลูกค้าเกิดความ เชื่อถือ ในการ ปฏิบัติงานตรวจสอบว่ามีมาตรฐานการปฏิบัติงานที่ดีและมีคุณภาพ อย่าง ต่อเนื่องและตลอดเวลา					
Audit Success ความสำเร็จในการสอบบัญชี 25. ท่านได้รับลูกค้ารายใหม่จากคำแนะนำของลูกค้ารายเดิมเป็นส่วนใหญ่ แสดงให้เห็นถึงความสำเร็จในวิชาชีพได้ในระยะยาว					
27. ท่านสามารถสร้างรายได้จากการปฏิบัติงานสอบบัญชีได้เพิ่มขึ้นอย่าง ต่อเนื่อง					
28. ท่านได้รับความไว้วางใจจากลูกค้าให้ปฏิบัติงานอย่างต่อเนื่องและยอมรับ ผลการปฏิบัติงานตรวจสอบด้วยดีตลอดมา					
29. ท่านมั่นใจว่าท่านสามารถดำรงอยู่ในวิชาชีพการสอบบัญชีได้เป็นอย่างดี ทั้งในปัจจุบันและอนาคต					



ตอนที่ 4 ความคิดเห็นเกี่ยวกับปัจจัยภายในที่มีผลต่อการปฏิบัติงานของผู้สอบบัญชีรับอนุญาตในประเทศไทย

ปัจจัยภายในที่ส่งผลต่อการปฏิบัติงาน	ระดับความคิดเห็น				
	มาก ที่สุด	มาก	ปาน กลาง	น้อย	น้อย ที่สุด
	5	4	3	2	1
Professionalism Concern ความตระหนักในความเป็นมืออาชีพ 1. ท่านเชื่อมั่นว่าท่านมีความรู้ ความเข้าใจ และความสนใจในการศึกษาเกี่ยวกับศาสตร์อื่นๆ ที่เกี่ยวข้องเป็นอย่างดี สามารถนำมาประยุกต์และพัฒนาทักษะการตรวจสอบบัญชีได้ดีขึ้น					
2. ท่านตระหนักอยู่เสมอว่าจรรยาบรรณวิชาชีพและความโปร่งใสในการปฏิบัติงานตรวจสอบ จะช่วยสะท้อนถึงความรับผิดชอบต่อลูกค้าและสังคม					
3. ท่านมุ่งมั่นให้ความสำคัญกับการสังเกตและการสงสัยเยี่ยงผู้ประกอบวิชาชีพ โดยยึดถือแนวทางและหลักการของมาตรฐานการสอบบัญชีอย่างเคร่งครัด					
4. ท่านตระหนักถึงความรับผิดชอบต่อความระมัดระวังรอบคอบในการปฏิบัติงานสอบบัญชีโดยใช้ดุลยพินิจในการตัดสินใจอย่างมืออาชีพ					
Audit Learning การเรียนรู้การตรวจสอบ 5. ท่านเชื่อว่าการได้รับแลกเปลี่ยนความคิดเห็นที่เกี่ยวข้องกับการปฏิบัติงานสอบบัญชีกับผู้เชี่ยวชาญในวิชาชีพ จะช่วยให้การปฏิบัติงานสอดคล้องกับลักษณะการดำเนินธุรกิจที่หลากหลายของลูกค้า					
6. ท่านเชื่อว่าการได้รับความรู้เกี่ยวกับเทคนิคและวิธีการปฏิบัติงานสอบบัญชี สามารถนำมาใช้ในการแก้ปัญหา และพัฒนาการปฏิบัติงานให้มีประสิทธิภาพมากขึ้น					
7. ท่านเชื่อมั่นว่าการศึกษาและทำความเข้าใจการขั้นตอนการการปฏิบัติงานสอบบัญชี จะเป็นพื้นฐานที่สำคัญนำไปสู่การประยุกต์ใช้ในการปฏิบัติงานที่มีประสิทธิภาพสูงสุด					



ตอนที่ 4 (ต่อ)

ปัจจัยภายในที่ส่งผลต่อการปฏิบัติงาน	ระดับความคิดเห็น				
	มาก ที่สุด	มาก	ปาน กลาง	น้อย	น้อย ที่สุด
	5	4	3	2	1
Audit Value คุณค่าของการสอบบัญชี 8. ท่านตระหนักว่าการปฏิบัติงานที่เป็นไปตามมาตรฐานการสอบบัญชี ส่งผลให้ท่านได้รับความไว้วางใจและความน่าเชื่อถือในการปฏิบัติงานบัญชี ตลอดมา					
9. ท่านเชื่อมั่นว่าการวางแผนการปฏิบัติงานสอบบัญชีที่ครอบคลุมและรัดกุม ส่งผลให้ท่านสามารถช่วยป้องกันการทุจริตในรายงานทางการเงินที่อาจเกิดขึ้นได้เป็นอย่างดี					
10. ท่านเชื่อมั่นว่าการปฏิบัติงานสอบบัญชีที่มีความโปร่งใส ทำให้ท่านค้นพบข้อผิดพลาดในรายงานทางการเงินได้เป็นอย่างดี					
11. ท่านเชื่อมั่นว่าการปฏิบัติงานสอบบัญชีที่ทันตามกำหนดเวลาที่วางไว้ ทำให้ท่านสามารถตอบสนองต่อความต้องการของผู้ใช้ข้อมูลได้อย่างทันถ่วงที					
Professional Acceptance การยอมรับในวิชาชีพ 12. ท่านเชื่อมั่นว่าวิชาชีพการสอบบัญชีมีความสำคัญและมีบทบาทต่อระบบเศรษฐกิจส่งผลให้ท่านมีความมุ่งมั่นทุ่มเทในการปฏิบัติงานอย่างเต็มที่					
13. ท่านให้ความสำคัญกับการสร้างภาพลักษณ์ ชื่อเสียงทางวิชาชีพบัญชี ทำให้ท่านใช้ความพยายามปฏิบัติงานสอบบัญชีด้วยกำลังความรู้ความสามารถ และศักยภาพที่มีอยู่อย่างเต็มที่					
14. ท่านมุ่งมั่นให้มีการปฏิบัติงานการสอบบัญชีที่มีความโปร่งใสยุติธรรม ส่งผลให้ท่านได้รับความศรัทธาในการปฏิบัติงานการสอบบัญชี ตลอดมา					
15. ท่านเชื่อมั่นว่าการได้รับความไว้วางใจและยอมรับจากลูกค้าในการปฏิบัติงานตรวจสอบบัญชี ส่งผลให้ท่านรู้สึกเป็นเกียรติและภูมิใจในศักดิ์ศรีแห่งวิชาชีพเป็นอย่างสูง					



ตอนที่ 4 (ต่อ)

ปัจจัยภายในที่ส่งผลต่อการปฏิบัติงาน	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
Audit Morality ศีลธรรมในการสอบบัญชี 16. ท่านเชื่อมั่นในการใช้ดุลยพินิจของผู้ประกอบวิชาชีพ โดยคำนึงถึงหลักศีลธรรมในการปฏิบัติการตรวจสอบอย่างสม่ำเสมอ เพื่อรักษาผลประโยชน์ของผู้มีส่วนเกี่ยวข้องได้เป็นอย่างดี					
17. ท่านปฏิบัติงานสอบบัญชีโดยยึดหลักที่ยังธรรมและซื่อสัตย์สุจริตอย่างเต็มความสามารถทำให้มั่นใจได้ว่าการปฏิบัติสอบบัญชีมีความถูกต้องชัดเจน และเกิดข้อผิดพลาดน้อยที่สุด					
18. ท่านเปิดเผยข้อเท็จจริงอันเป็นสาระสำคัญของรายงานทางการเงินที่ตนลงลายมือชื่อรับรองโดยไม่มีการบิดเบือนข้อมูล เพื่อให้ทุกฝ่ายได้รับข้อมูลทางการเงินที่ถูกต้องและเท่าเทียมกัน					
19. ท่านขบขันจิตใจและการข่มใจตนเองต่อสิ่งกระตุ้นที่ไม่ถูกไม่ควรในการปฏิบัติงานตรวจสอบบัญชี เพื่อให้การปฏิบัติงานสอบบัญชีเป็นไปโดยคำนึงถึงความถูกต้องและวิเคราะห์เหตุการณ์ต่าง ๆ ที่เกิดขึ้นด้วยเหตุและผล					

ตอนที่ 5 ปัจจัยภายนอกที่ส่งผลต่อการปฏิบัติงานของผู้สอบบัญชีรับอนุญาตในประเทศไทย

ปัจจัยภายนอกที่ส่งผลต่อการปฏิบัติงาน	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
Stakeholder Expectation ความคาดหวังของผู้มีส่วนได้เสีย 1. สภาวิชาชีพการบัญชีได้กำหนดให้การปฏิบัติงานการสอบบัญชีมีความรับผิดชอบต่อสังคมเพิ่มมากขึ้น ทำให้ผู้สอบบัญชีต้องพัฒนาการปฏิบัติงานให้มีความเชี่ยวชาญมากยิ่งขึ้น					
2. หน่วยงานกำกับดูแลมีการออกระเบียบข้อบังคับและกฎหมายที่เกี่ยวข้องกับการสอบบัญชีอย่างเข้มงวดโดยคาดหวังในคุณภาพของข้อมูลทางการเงินที่สูงขึ้น ทำให้ผู้สอบบัญชีต้องมุ่งมั่นพัฒนาขีดความสามารถในการปฏิบัติงานสอบบัญชีให้สูงขึ้น					



ตอนที่ 5(ต่อ)

ปัจจัยภายนอกที่ส่งผลต่อการปฏิบัติงาน	ระดับความคิดเห็น				
	มาก ที่สุด	มาก	ปาน กลาง	น้อย	น้อย ที่สุด
	5	4	3	2	1
Stakeholder Expectation ความคาดหวังของผู้มีส่วนได้เสีย 3.ปัจจุบันหน่วยงานที่เกี่ยวข้องต่าง ๆ ได้ให้ความสนใจในคุณภาพการ ตรวจสอบบัญชีเพิ่มมากขึ้น ทำให้ผู้สอบบัญชีต้องทำความเข้าใจและพยายาม ปรับปรุงวิธีการปฏิบัติงานให้มีประสิทธิภาพยิ่งขึ้น					
4.สังคมและสาธารณชนต้องการสารสนเทศทางการบัญชีที่มีคุณภาพมากขึ้น ทำให้ผู้สอบบัญชีต้องปฏิบัติงานด้วยความระมัดระวัง รอบคอบ และมีความ โปร่งใสมากขึ้น					

ตอนที่ 6 ข้อคิดเห็นและข้อเสนอแนะเกี่ยวกับการปฏิบัติงานของผู้สอบบัญชีรับอนุญาตในประเทศไทย

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ขอขอบพระคุณท่านที่ได้สละเวลาตอบแบบสอบถามทุกข้อ โปรดพับแบบสอบถามใส่ซองที่แนบมาพร้อมกันนี้
ส่งคืนตามที่อยู่ที่ระบุไว้



APPENDIX F

Cover Letter and Questionnaire: English Version



**Questionnaire to the Ph.D. Dissertation Research Entitled
“Effects of Professional Citizenship Behavior on Audit Success of Certified Public
Accountants (CPAs) in Thailand”**

Dear Sir,

This research is a part of doctoral dissertation of Ms. Thitiworada sangsawang at the Faculty of Accountancy and Management, Mahasarakham University, Thailand. The objective of this research is to examine Effects of Professional Citizenship Behavior on Audit Success of Certified Public Accountants (CPAs) in Thailand.

The questionnaire is divided into 6 parts:

- Part 1 Demographic information of Certified Public Accountants in Thailand
- Part 2 Opinions in professional citizenship behaviors of Certified Public Accountants in Thailand
- Part 3 Opinions in audit performance of Certified Public Accountants in Thailand
- Part 4 Opinions in the internal factors of audit performance of Certified Public Accountants in Thailand
- Part 5 Opinions in external factors of Certified Public Accountants in Thailand
- Part 6 Recommendations and suggestions in audit practices of Certified Public Accountants in Thailand

Your answer will be kept confidential and your information will not be shared with any outside party without your permission. The summary will be mailed to you as soon as the analysis is completed.

If you want a summary of this research, please indicate your E-mail address or attach your business card with this questionnaire.

Thank you for your time answering all questions. I have no doubt that your answer will provide valuable information for my academic advancement. If you have any questions with respect to this research, please directly contact me.

Sincerely yours,

(Thitiworada Sangsawang)
Ph. D. Student
Mahasarakham Business School
Mahasarakham University, Thailand

Contact Info:
Office No: 043-754333
Mobile phone: 0877164279
E-mail: pust42@hotmail.com.



Part 1 Demographic information of Certified Public Accountants in Thailand

1. Gender

<input type="checkbox"/> Male	<input type="checkbox"/> Female
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2. Age

<input type="checkbox"/> Less than 30 years old	<input type="checkbox"/> 30-35 years old
<input type="checkbox"/> 36-50 years old	<input type="checkbox"/> More than 50 years old
3. Marital status

<input type="checkbox"/> Single	<input type="checkbox"/> Married
<input type="checkbox"/> Divorced	
4. Level of education

<input type="checkbox"/> Bachelor's degree or equal	<input type="checkbox"/> Higher than bachelor's degree
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5. Experience in audit filed

<input type="checkbox"/> Less than 5 years	<input type="checkbox"/> 5-10 years
<input type="checkbox"/> 11-15 years	<input type="checkbox"/> More than 15 years
6. Length of CPAs tenure

<input type="checkbox"/> Less than 5 years	<input type="checkbox"/> 5-10 years
<input type="checkbox"/> 11-15 years	<input type="checkbox"/> More than 15 years
7. Average audit revenue per month

<input type="checkbox"/> Less than 150,000 Baht	<input type="checkbox"/> 150,000 - 200,000 Baht
<input type="checkbox"/> 200,001 - 250,000 Baht	<input type="checkbox"/> More than 250,000 Baht
8. Number of average audited financial statements per year

<input type="checkbox"/> Less than 50 statements	<input type="checkbox"/> 50-100 statements
<input type="checkbox"/> 101- 150 statements	<input type="checkbox"/> More than 150 statements
9. Types of client (respondents could choose more than 1)

<input type="checkbox"/> Listed firms	<input type="checkbox"/> Non-listed firms
---------------------------------------	---
10. Employment status

<input type="checkbox"/> Office of auditors	<input type="checkbox"/> Freelance
---	------------------------------------



Part 2 Opinion in Professional Citizenship Behavior of Certified Public Accountants in Thailand

Professional citizenship Behavior	Levels of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Professional Conscientiousness Orientation 1. You believe that dedicated ability, effort and the highest carefulness will lead to the highest qualified and effective to audit performance.	5	4	3	2	1
2. You keen on details of audit performance in any expect carefully and lead to the highest audit performance potentially.	5	4	3	2	1
3. You focus on the audit performance and present audit reports on specific time and manage time work worthy and creates the highest effective audit performance.	5	4	3	2	1
4. You emphasize on audit performance straightforwardly, sincerely and honestly to provide audit performance to be accepted and trusted to the data user ultimately.	5	4	3	2	1
Regulation Compliance Focus 5. You believe that to comply with the professional accounting rules and regulations will lead to the highest quality and effectiveness.	5	4	3	2	1



Part 2 Opinion in Professional Citizenship Behavior of Certified Public Accountants in Thailand

Professional Citizenship Behavior	Levels of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Regulation Compliance Focus					
6. You pay emphasis on professional audit information's continuously which results to useful information that can be used for the audit properly.	5	4	3	2	1
7. You focus on the operational audit to match and accord with auditing standards which always changes to make the audit to be accurate and reliable	5	4	3	2	1
8. You pay attention to monitor the auditing standards under the Revenue Code and professional accounting laws which allow achieving to achieve audit goals and gets more efficiency.	5	4	3	2	1
Professional Loyalty Concern					
9. You believe that belief and willingness in audit operation dedicatedly will make them exist in professional audit firmly forever.	5	4	3	2	1
10. You adhere to audit according to be reliable and transparent trail to make the audit operation achieve goal and create good effectiveness	5	4	3	2	1



Part 2 Opinion in Professional Citizenship Behavior of Certified Public Accountants in Thailand

Professional Citizenship Behavior	Levels of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Professional Loyalty Concern 11. You emphasize on presenting the value of reliable audit and useful for data user to create good image to the accounting profession.	5	4	3	2	1
12. You focus on the audit with honesty and do not cause damage to the accounting profession in present and future.	5	4	3	2	1
Voluntary Self-Development Intention 13. You believed that Self- development on auditing consecutively will lead to highest audit performance effectively.	5	4	3	2	1
14. You pay attention on education, research and increasing knowledge that directly impact the performance audit comprehensively and consistently.	5	4	3	2	1
15. You are seriously concentrated to seek for techniques and new methods about audit performance to make the audit more effectively.	5	4	3	2	1
16. You emphasize on participation in workshops and seminars voluntarily that create understanding the changes in the profession to increase potential of audit performance to keep up with events.	5	4	3	2	1



Part 3 Opinion in audit performance of Certified Public Accountants in Thailand

Audit Performance	Levels of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Audit Ethics Awareness					
1. You have an operational audit by limiting that comprehensive audit scope and adherence strictly in ethics of accounting.	5	4	3	2	1
2. You have an operational audit without revealing customer's confidential which brings the damage to customers and professional practice.	5	4	3	2	1
3. You have an operational audit with equity using discretion on reliable evidence, without bias.	5	4	3	2	1
4. You have an operational audit by adhering to the principle of responsibility as usual as a perfect professional.	5	4	3	2	1
Audit Enthusiasm Commitment					
5. You perform the audit with diligence and enthusiasm regularly.	5	4	3	2	1
6. You perform the audit with activeness, agility and able to perform tasks on time.	5	4	3	2	1
7. You perform the audit with dedicated energy and passion while working and work with patience upon obstacles.	5	4	3	2	1



Part 3 Opinion in audit performance of Certified Public Accountants in Thailand

Audit Performance	Levels of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Audit Enthusiasm Commitment 8. You perform the audit with emphasis and care for performance without serious mistakes upon information user.	5	4	3	2	1
Audit Practice Efficiency 9. You have planning for audit performance covering all issues and the risks that might occur and in accordance with auditing standards fully.	5	4	3	2	1
10. You have an operational audit by the applying or integration techniques and new methods which are consistent with the commonly varied situation an environment	5	4	3	2	1
11. You have improvement and development the audit process continuously and can respond to the environment well.	5	4	3	2	1
12. You have an audit performance by presenting the audit report which responds to the need of data user on time scheduled.	5	4	3	2	1
Audit Quality 13. You have gathered audit evidence sufficiently for the found fact report issue.	5	4	3	2	1



Part 3 Opinion in audit performance of Certified Public Accountants in Thailand

Audit Performance	Levels of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Audit Quality					
14. You have detected and reported the corruption and error which are the matter to the financial budget of an audited business.	5	4	3	2	1
15. You help suggest, prevent and reduce the risk in the operation of customer's business that may happen in the future systematically and concretely.	5	4	3	2	1
16. You can present completed audit report, accurately, to the standards and is acceptable to all participants.	5	4	3	2	1
Financial Information Reliability					
17. You can present sufficiently of financial information and useful for data user's decision.	5	4	3	2	1
18. You can publicize the complete content of financial information in accordance with the accounting standards prescribed.	5	4	3	2	1
19. You can present the financial information neutrally without bias.	5	4	3	2	1
20. You can present the financial information that can be compared with other business to create more accuracy and properness.	5	4	3	2	1



Part 3 Opinion in audit performance of Certified Public Accountants in Thailand

Audit Performance	Levels of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Audit Excellence					
21. You can perform audit to achieve and target quickly perform better than the standard specified.	5	4	3	2	1
22. You can reduce the occurred error chance in auditing with the highest effect	5	4	3	2	1
23. You can present the audit report which responds to the needs of data users accurately, fast, honestly at all times.	5	4	3	2	1
24. You can perform audit making the customers trust in the audit as having good qualified and operational standard in audit continuously all times.	5	4	3	2	1
Audit Success					
25. You get new customers from your old customer's recommendation majority demonstrated to career success in the long term.	5	4	3	2	1
26. You can increase money making from audit performance continuously.	5	4	3	2	1
27. You get trust from customers to perform work continuously and accept performance outcome well all along.	5	4	3	2	1



Part 3 Opinion in audit performance of Certified Public Accountants in Thailand

Audit Performance	Levels of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Audit Success 28. You are confident that you can survive in the professional audit as well both in current and future	5	4	3	2	1

Part 4 Opinion in the internal factors of audit performance of Certified Public Accountants in Thailand

Internal factors of Audit performance	Levels of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Professionalism Concern 1. You believe that having knowledge, understanding and interest in learning of integrated disciplines, in turn, enable you to application and improvement of auditing skills as the whole.	5	4	3	2	1
2. You realize that ethics and transparency in the audit performance will reflect a commitment toward customers (clients) and society.	5	4	3	2	1



Part 4 Opinion in the internal factors of audit performance of Certified Public Accountants in Thailand

Internal factors of audit performance	Levels of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Professionalism Concern 3. You aim to focus on observation and skepticism as if a career professional with strictly adherence of guidelines and principles of auditing standards.	5	4	3	2	1
4. You realize in scales of responsibility and prudence toward audit performance with a use of discretion on a decision making professionally	4	4	3	2	1
Audit Learning 5. You believe that gaining from an exchange of ideas related to audit operation and career experts allow you to perform accordingly various kinds of the client's business nature.	5	4	3	2	1
6. You believe that gaining knowledge in term of techniques and methods of audit performance allow you to apply a solution to the problems and improve your career performance more efficiently.	5	4	3	2	1



Part 4 Opinion in the internal factors of audit performance of Certified Public Accountants in Thailand

Internal factors of audit performance	Levels of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Audit Learning 7. You believe that a profit from learning and understanding about audit process is fundamental for application on audit operation with the most efficiency.	5	4	3	2	1
Audit Value 8. You realize that the career performance based on audit standards will sustainably result in gaining trust and reliability for audit operation.	5	4	3	2	1
9. You are confident that audit performance plan resulting from its versatility and conciseness enables you more to prevent the financial report from forms of corruption which may have occurred deliberately.	5	4	3	2	1



Part 4 Opinion in the internal factors of audit performance of Certified Public Accountants in Thailand

Internal factors of audit performance	Levels of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Audit Value 10. You believe that the transparent practice of audit operation allows you to detect the fault of financial report more effectively.	5	4	3	2	1
11. You believe that audit performance by work schedule enables you to meet the requirement of exclusive users as stipulated in time.	5	4	3	2	1
Professional Acceptance 12. You believe that the audit profession is important and crucial to Economic System causing you to strive for your career operation with full effort	5	4	3	2	1
13. You emphasize the requirement of individual image and reputation of accountancy, which allow you to achieve tasks of audit performance with your competency and skills most considerably.	5	4	3	2	1
14. You aim to focus on having audit justification and transparency which gradually allows you to gain creditability	5	4	3	2	1



Part 4 **Opinion in the internal factors of audit performance of Certified Public Accountants in Thailand**

Internal factors of audit performance	Levels of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Professional Acceptance 15. You believe that having been in trust and recognition from customers in your audit performance always makes you feel most honorable and proud of its dignity of professional career.	5	4	3	2	1
Audit Morality 16. You adhere to use discretion as if a professional career regarding ethical practice on regular basis in order that the stakeholder is maintained in proper ways.	5	4	3	2	1
17. You efficiently hold with audit performance implementing righteous and honest-based principle which enables you to perform audit operation more precisely and explicitly but less error.	5	4	3	2	1
18. You disclose detailed facts featuring the financial report under your certified signature, of which provides no deception but only correct data is presented equitably to all users.	5	4	3	2	1



Part 4 Opinion in the internal factors of audit performance of Certified Public Accountants in Thailand

Internal factors of audit performance	Levels of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Audit Morality 19. You hold with self-restrain and even self-control against stale stimulus which may be present during course in order that audit operation is exercised in accordance with its accuracy as many as the analysis of logical evidences	5	4	3	2	1

Part 5 Opinion in external factors of audit performance of Certified Public Accountants in Thailand

External factors of audit performance	Level of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Stakeholder Expectation 1. Federation of Accounting Professions has mandated accountability of audit performance to be more concerned about public utility forcing the auditor to improve their expertise in career practice with more and more progress	5	4	3	2	1



Part 5 Opinion in external factors of audit performance of Certified Public Accountants in Thailand

External factors of audit performance	Level of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Stakeholder Expectation 2.Regulators agencies have issued regulations and laws related to rigid practice of audit aiming for highly qualified information in accounting and making the auditor to improve his/ her skills of audit performance through all means	5	4	3	2	1
3. Regarding the interest of consuming agencies in more qualified audit performance nowadays, the auditor is obliged to become insightful and improved his/ her career practice much more efficiently.	5	4	3	2	1
4. Regarding the requirement of accounting information concerning with more and more quality, the audit is convinced with his/her more and more full prudence, thoughtfulness as much as transparency in career practices.	5	4	3	2	1

Part 6 Recommendation and suggestions in professional citizenship behavior

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★ Thank you for your time and kind consideration sharing your invaluable data★



APPENDIX G
Letters to the Experts





บันทึกข้อความ

หน่วยงาน คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม โทรศัพท์ 043-754333-3431 Fax 043- 754422

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เรื่อง ขอเรียนเชิญเป็นผู้เชี่ยวชาญตรวจสอบเครื่องมือวิจัย

เรียน อาจารย์ ดร.ศรัญญา รักสงฆ์

ด้วย นางสาวฐิติวรดา แสงสว่าง นิสิตระดับปริญญาเอก หลักสูตรปรัชญาดุษฎีบัณฑิต (ปร.ด.) สาขาวิชาการบัญชี คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม กำลังศึกษาวิทยานิพนธ์ เรื่อง “ผลกระทบของพฤติกรรมการเป็นสมาชิกที่ดีในวิชาชีพต่อความสำเร็จในการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย” ซึ่งเป็นส่วนหนึ่งของการศึกษาตามหลักสูตรปรัชญาดุษฎีบัณฑิต ดังนั้น เพื่อให้การดำเนินการเป็นไป ด้วยความเรียบร้อยและบรรลุตามวัตถุประสงค์ คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม จึงใคร่ขอความอนุเคราะห์จากท่านเป็นผู้เชี่ยวชาญตรวจสอบเครื่องมือวิจัยและข้อเสนอแนะเพื่อนำข้อมูลที่ได้ไป ดำเนินการทำวิทยานิพนธ์ต่อไป ตามเอกสารแนบท้าย

จึงเรียนมาเพื่อโปรดพิจารณา

(รองศาสตราจารย์ ดร.ปทุกษ์บาร์มี อุตสาหวานิชกิจ)

คณบดีคณะการบัญชีและการจัดการ





บันทึกข้อความ

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เรียน อาจารย์ ดร.สุธนา บุญเหลือ

ด้วย นางสาวจิตติวรดา แสงสว่าง นิสิตระดับปริญญาเอก หลักสูตรปรัชญาดุษฎีบัณฑิต (ปร.ด.) สาขาวิชาการบัญชี คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม กำลังศึกษาวิทยานิพนธ์ เรื่อง “ผลกระทบของพฤติกรรมการเป็นสมาชิกที่ดีในวิชาชีพต่อความสำเร็จในการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย” ซึ่งเป็นส่วนหนึ่งของการศึกษาตามหลักสูตรปรัชญาดุษฎีบัณฑิต ดังนั้น เพื่อให้การดำเนินการเป็นไป ด้วยความเรียบร้อยและบรรลุตามวัตถุประสงค์ คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม จึงใคร่ขอความอนุเคราะห์จากท่านเป็นผู้เชี่ยวชาญตรวจสอบเครื่องมือวิจัยและข้อเสนอแนะเพื่อนำข้อมูลที่ได้ไป ดำเนินการทำวิทยานิพนธ์ต่อไป ตามเอกสารแนบท้าย

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Date: AUGUST, 8, 2014

IABE-2014 Las Vegas

To: Thitiworada Sangsawang, Phaprukarammee Ussahawanitchakit, Kesinee Muenthaisong

Re: Your Paper:

PROFESSIONAL CITIZENSHIP BEHAVIOR AND AUDIT SUCCESS

Dear Author(s),

Congratulations! On conclusion of the double-blind review process, **your paper is accepted for publication in *Journal of Academy of Business and Economics*™ (JABE)**. The JABE is a refereed publication listed in Cabell's Directories 2002-14 Editions and in Ulrich's International Periodicals Directory since 2003. The JABE is available online at the EBSCO Publishing in the Business Complete Listing and at the Gale/ Cengage Publishing. The journal will soon be available with the SCOPUS.

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Please complete your registration **BY AUGUST 15TH, 2014**. Accepted paper submitted late or in non-conforming format or without full amount of applicable fees may not be published. We expect coauthor(s) also to register for and attend the conference.

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Please feel free to contact me at mgavriletea@yahoo.com , admin@iabe.org

Best Regards,

Marius Gavriltea

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