

# A Meta-Analysis on Locus of Control and Ethical Compliance among Professional Auditors in Nigeria

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## Abstract

This study meta-analytically pooled and synthesized thirty studies related to ethical compliance and locus of control in the light of auditors' independence and public and professional commitment. This was informed by the increasing corporate and audit failures recorded in the early 2000s despite existing professional ethics. Qualitative information were obtained from synthesized related studies and coded into quantitative data for analysis. The translated data were tested using OLS with the E-view 9 software for correlation and regression analyses. The regression analysis revealed a strong positive relationship between locus of control and ethical compliance, hence, the only hypothesis in the study was rejected, and the conclusion of the study is that, "ethical compliance is a function of an individual accountant or auditor's locus of control". Consequently, the study recommends that professional bodies and institutions should consider personality factors in the setting and implementation of professional ethics.

## Keywords

Meta-Analysis, Auditors Independence, Ethical Compliance, Locus of Control

## 1. Introduction

The corporate world is inundated with several instances of corporate scandals, with cascading multiplier effect. The enormity of these phenomena has continued to attract concerted efforts from multiple stake holders. This much is evidenced in its landmark presence globally. Interestingly, the bigger economies have witnessed more of this narrative in their private sector domain than even

the smaller economies resulting in various corporate reform programmes being initiated at addressing this ugly phenomenon. However, it continues to defy and undermine the espoused measures.

As recognized in the extant literature, at the hearth of this problem is the human factor. This is evidenced in the tail of culpabilities associated with the various reported and celebrated cases of the corporate giants that were mauled down by this overwhelming human creation. A look at the documented literature on corporate scandals details various corporate giants that became casualties of its devastating effect. For instance, the global financial meltdown that rocked the world in 2008 was a fall out of its manifestation. Also, the Too Big to Fail (TBTF) policy initiated in the United States of America was a fallout of public measures aimed at containing the catastrophic multiplier effects of giant corporate failures. This is indicative of the global nature of this problem.

Against the foregoing background, international or global, national governments, regulatory agencies and investors, etc. have continued to search for the antidote or insulin required to tame this monster. The reforms by way of regulatory controls, reporting requirements, corporate governance measures, etc. geared towards quarantining of this virus have not yielded the required result. What this scenario indicates, is the obvious fact that it is a human problem, as history has taught us over time the fact that human cravings can undermine even the best of laws and compromise the most efficient system. If this were not the case, there would have been no need for prisons and correctional facilities. Also, crime as clearly prohibited by various laws would have been eliminated from the human race. We appear to be in a circus. History keeps repeating itself, as if we are so configured to err.

However, premised on the fraud triangle theory, it is indicative that fraudulent conduct as a human problem is more of a function of individual rational domain and subsequent behavioural dispositioned. The behavioural disposition is the physical objectification of the rationalized mind set. Thus, an individual's behavioural disposition is always grounded in the individual's mind set. Psychologists have observed that even under peer group influence, the individual cognitive frame plays a significant role. This probably accounts for the fact that not all persons working in the corporate world or other settings are involved in unethical conducts. If it were so, no human entity that is not commonly owned would have survived. The concept of separation of ownership of business from control as espoused in the accounting template would have been irrelevant.

Furthermore, as recognized by every world of human professional conduct, ethics is considered as a major defining plank of each profession. A cursory look at the various codes of ethics governing the various professional practices clearly throws out the human problem. Thus, ethics is a human problem (O'Bryan & Donnelly, 2011; Asni, Dali, Dharmawaty, & Syafitri, 2018; Sahla & Iryanie, 2018). While, compliance is demanded with the threat of reprimand, self-regulation is often the preferred model. This much is emphasized by the numerous professional ethics compliance demand templates. It is in this regard that the current

study did examine locus of control and ethical compliance amongst professional auditors.

## 2. Literature Review and Hypothesis Development

### 2.1. Auditor's Independence

Uyar & Güngörmüş (2013) found in their study that, “auditing is the most and only course in which ethics should be taught”. This perhaps is due to the importance of objectivity and independence which the public and professional ethics are daily advocating for (Bakar, Rahman, & Rashid, 2005). Generally, auditors' independence is the joint probability that, in compliance with professional ethics and competence, auditors will find and report misstatements in financial statements presented before them (DeAngelo, 1981). Auditors' independence has come under increased scrutiny over the past several years due to highly publicised accounting scandals and audit failures. This is evident in the cases of Arthur Andersen, Enron, Adelphia Communications, Dynegy, WorldCom and Tyco, and therefore necessitates a continuous revision, renewal and enforcement of codes of professional ethics in the accounting and auditing profession (Esmond-Kiger, 2004; Dellaportas, 2006; Steinhoff & Hoffman, 2015).

### 2.2. Professional Ethics and Compliance

Generally, ethics can be described as a code of conduct that applies to everyday life (Alnasser, Shaban, & Al-Zubi, 2014). Ethics in the accounting parlance is a body of predetermined codes which guide the conduct of accountants towards reliability, accuracy and objectivity in discharging their duties (Enofe, Nakpodia, & Moruku, 2014). It is a desired and expected moral and legal type of behaviour from an accounting professional (Nwakpa, 2010). These codes are developed, written and issued by the International Ethics Standards Board for Accountants (IESBA).

Ethical considerations and compliance is drawing attention by the day (Nathan, 2015; Cameron & O'Leary, 2015). This is due to the complex nature of data processing and reporting in the 21<sup>st</sup> century, which has made financial reporting and auditing susceptible to professional manipulations (Jones & Abraham, 2007). This, of course, is evident by the recent corporate scandals of Enron, Tyco, Dynegy, Adelphia Communications, and WorldCom that have tarnished the reputation of the profession (Koumbiadis & Okpara, 2008; Enofe, Nakpodia, & Moruku, 2014). Consequently, ethics has become the core of accounting or auditing (Javeed, n.d.). Thus, Ibidunni, Okere, Ibidunni, Joshua & Okah (2018) saw a significant association between accounting ethics and performance of audit firms in Nigeria. However, Enofe, Nakpodia, & Moruku (2014) also noted that, “ethics in the conduct of professional accountants has its own challenges”. Hence, the need to investigate the factors associated with the practicability of professional ethics.

Alnasser, Shaban, & Al-Zubi (2014) argued that, “ethical decision-making arises

from two levels of moral reasoning, namely intuitive and critical evaluative levels". According to them, the intuitive level entails individual's personal feelings and ideas about what is right and wrong in a given, and is a function of the individual's personal beliefs, knowledge and experiences. Similarly, [Belverd, Powers, Sherry, & Henry \(1999\)](#) noted that ethical behaviour in organisations is a function of the actions and decisions of the employees. On the other hand, [Alnasser, Shaban, & Al-Zubi \(2014\)](#) adduced that the critical evaluative level entails reasoned judgments and evaluations, which is the application of moral reasoning to situations. This seems to suggest a relationship between ethics and locus of control.

### 2.3. Locus of Control

Locus of control is an important factor in the explanation of human behaviour in organisations ([Spector, 1982](#)). It emanated from the *Social Learning Theory* propounded by [Rotter in 1954](#). Locus of control is the extent to which individuals believe that they can control events which affect them ([Hurrell Jr., Levi, & Murphy, 2011](#)). It is a personality trait that reflects the generalised belief that events in life are either controlled by one's own action or by external influences ([Fagbola & Popoola, 2015](#)). Locus of control can be internal or external ([Fagbola & Popoola, 2015](#)). Internal locus of control refers to the control of events by one's own action. Individuals with internal locus of control are ingenious, careful, alert, dominant, focused and self-confident. Such individuals are optimistic and believe that they can positively exert control over life events, circumstances and the associated reinforcements.

On the other hand, external locus of control is the control of events by forces outside an individual. Individuals with external locus of control are less careful, less self-confident, easily influenced by group members and display unsteady performances. Such individuals believe they have little control over life events and circumstances, and therefore attribute reinforcements to chance, luck or other powerful individuals ([Selart, 2005](#); [Ozen-Kutunis, Mesci & Ovdur, 2011](#); [Hurrell Jr. et al., 2011](#)).

However, internal locus of control has a much bigger impact on individuals than external locus of control ([Igbeneghwa & Popoola, 2011](#)). Against this background, [Neaves \(1989\)](#) opined that internal locus of control and individual decision-making are significantly and statistically related. The projections above seem to associate behavioural actions which professional ethics seek to guide with locus of control. On this premise, the null hypothesis of this study is:

***H<sub>0</sub>: Ethical compliance is not a function of an individual's locus of control.***

### 2.4. Related Empirical Studies

A meta-analysis of articles on professional ethics and locus of control in the light of independent, objective, reliable and effective judgement and decision-making, which is the core of auditing, and of course, the expectation of the public is necessary.

### 3. Methodology

This is a mixed study designed to obtain and convert desirable qualitative information into quantitative data. Qualitative data would be obtained by meta-analytically synthesizing the findings and or conclusions of 30 related studies on the relationship between locus of control and professional ethical compliance. Information to be pooled and synthesized would cover a period of 30 years (1996 to 2019) and would be converted to quantitative data through coding. The two variables of the study are ethical compliance which is the dependent variable and locus of control being the independent variable. This is illustratively specified in the model below:

$$ETC = \beta_o + \beta LOC + Ut$$

where:

*ETC* = Ethical compliance is the dependent variable. This is surrogated by words like professional competence, auditor behaviour, organisational commitment, whistle blowing, etc.

*LOC* = Locus of Control is the independent (explanatory) variable. This is surrogated by words like, personality variable, emotional spiritual quotient, etc.

The occurrence of the dependent variable (ethical compliance) would be coded and statistically presented based on the research hypothesis, over the period under study. The independent variable (locus of control) on the other hand would be coded based on the number of related studies captured and synthesized in each of the years within the period of study. Specifically, data would be generated from table 2.1 and coded and presented for correlation and regression tests and analyses, using “Ordinary Least Square (OLS)” statistical tool and technique with E-view 9 computer software, in the next section of this study. This would inform the acceptance or rejection of the hypothesis of the study.

## 4. Data Presentation, Analysis and Findings

### 4.1. Data Presentation and Analysis

**Table 1** is generated from the summarised findings and conclusions of 30 related articles studies in **Table 2**. The synthesized (qualitative) information in **Table 2** are coded into quantitative data. This is achieved by introducing an alternate hypothesis ( $H_A$ ) for assertions contrary to the null hypotheses ( $H_o$ ). Every finding, assertion, observation and proposition germane to the objective of this study is given a score of 1 and is recorded in favour of  $H_o$  or  $H_A$  in each of the years under study. However, where no assertion is made in any year or in respect of any hypothesis, 0 is recorded against such year or hypothesis. The data do not reflect *publication bias*, because the assertions captured are both in the positive and negative, which implies that the selected studies report both favourable and unfavourable estimates. For instance, *Hastuti, Setianingrum, & Sundari (2015)* and *Zarefar & Zarefar (2017)* did not report any relationship between locus of control and ethical compliance.

**Table 1.** Meta-analysis result on ethics and locus of control.

Years	Dependent Variable		Independent Variable
	ETC		LOC
	Null Hypothesis	Alternate Hypothesis	
1996	0	1	0
1997	0	0	0
1998	0	0	0
1999	0	1	1
2000	0	0	0
2001	0	0	0
2002	0	0	0
2003	0	2	2
2004	0	0	0
2005	0	1	1
2006	0	0	0
2007	0	1	1
2008	0	1	1
2009	0	0	0
2010	0	1	1
2011	0	5	5
2012	0	0	0
2013	0	2	2
2014	0	1	1
2015	1	1	2
2016	0	0	0
2017	1	4	5
2018	0	4	4
2019	0	3	3
<b>Total</b>	<b>2</b>	<b>28</b>	<b>30</b>

Source: Author's computation from synthesized studies in **Table 2**.

From the descriptive statistics in **Table 3**, the Jarque-Bera Chi Squares of ETC (9.84) and LOC (9.62) are both higher than the descriptive probability values (0.01 and 0.01). This implies that the result portrays a goodness of fit.

## 4.2. Hypothesis Testing and Findings

The correlation analysis result in **Table 4** above shows that the dependent variable, ETC is strongly and positively related to the independent variable, LOC. Specifically, the correlation between ETC and LOC is approximately 99%. This implies a strong positive relationship.

**Table 2.** A meta-analysis of studies on professional ethics and locus of control.

S/N	Year	Author(s)	Research Topic	Synthesized Findings and Conclusions
1	1996	Tsui	Auditors' ethical reasoning: Some audit conflict and cross cultural evidence.	Ethical reasoning moderates the relationship between locus of control and auditor's capability to reject management pressure.
2	1999	Rutledge & Karim	The influence of self-interest and ethical considerations on manager's evaluation judgements.	There is a significant relationship between locus of control and ethical considerations in manager's policy evaluation.
3	2003	Kwan-Chiu	Ethical Judgment and Whistleblowing Intention: Examining the Moderating Role of Locus of Control.	Individuals' locus of control moderates the relationship between ethical judgment and whistleblowing.
4	2003	Susaniti	The influence of ethical considerations and locus of control on managers' evaluation judgements at the adverse selection condition.	Locus of control moderates the relationship between ethics and manager's policies in decision making.
5	2005	Forte	Locus of control and the moral reasoning of managers	Individuals' internal locus of control impact their ethical behaviour in organisations.
6	2007	Smith, Hume, & Zimmermann	The global significance of locus of control in ethical decision making: A multi-country examination of university students.	Locus of control is a personality variable that possesses potential explanatory power in ethical decision making.
7	2008	Ojedokun	Attitude towards unethical work behaviour among police personnel: The role of emotions	There is a significant influence of emotional intelligence and self-regulation on attitude towards unethical work behaviour.
8	2010	Ornoy	Correlates of employees' attitudes towards participation in decision making.	Internal locus of control is positively related to individual's attitude at work place.
9	2011	Ozen-Kutunis, Mesci, & Övdür	The effects of locus of control on learning performance: A case of an academic organization	Individuals with internal locus of control have more active work motivation and portray effective work performance.
10	2011	Hung & Hsu	Impact of locus of control, changes in work load and career prospects on organisational commitment of employees of life insurance companies during merger and acquisition.	Locus of control has significant effect on organisational (as well as professional or ethical) commitment.
11	2011	Boshoff & Zyl	The relationship between locus of control and ethical behaviour among employees in the financial sector	Locus of control, an individual factor influences ethical behaviour.
12	2011	Igbenaghua & Popoola	Influence of locus of control and job satisfaction on organizational commitment: A study of medical records personnel in University Teaching Hospitals in Nigeria.	Individuals that have internal locus of control are likely to be more committed to their organisations.
13	2011	O'Bryan & Donnelly	Locus of control and dysfunctional audit behaviour.	Dysfunctional audit behaviour is statistically related to a personality variable called locus of control.
14	2013	Ozbek, Alniacik, Akkilic, & Koc	The moderating role of locus of control on the links between perceived ethical problem and ethical intentions of marketing managers in Turkey.	Locus of control moderates the relationships between perceived ethical problem and ethical intentions.

## Continued

15	2010	Thompson	The impact of locus of control on decision making styles of midlevel managers	Locus of control has a positive influence in the decision making process of managers.
16	2014	Alnasser, Shaban, & Al-Zubi	The impact of accounting ethics in improving managers' behavior and decision making in the Jordanian companies	Ethical actions are the product of individual decisions.
17	2015	Hastuti, Setianingrum, & Sundari	The influence of the complexity of the task, locus of control and gender on the performance of auditors in Surabaya Indonesia.	Locus of control does not affect the performance of auditors.
18	2015	Fagbola & Popoola	Influence of locus of control, work motivation and information use on decision-making of managers in the Aviation industry in Nigeria.	Individual's locus of control has a positive and significant influence on managerial decision.
19	2017	Balogun	Emotional intelligence as a moderator between perceived organisational injustice and organisational deviance among public sector employees	Emotional intelligence significantly moderates the relationship between the three dimensions of perceived organisational injustice and deviance.
20	2017	Zarefar & Zarefar	The influence of ethics and locus of control to do whistle blowing intention with profession of auditor and non-auditor as a moderating variable.	There is a negative relationship between locus of control and whistle blowing in auditing.
21	2017	Sulistiyo & Ghozali	The role of religious control in dysfunctional audit behaviour	Locus of control has a positive relationship with organisational (ethical) commitment.
22	2017	Aulia, Laksamana, & Basuki	Locus of control and the acceptance of dysfunctional audit behaviour in a review of philosophy semar.	An auditor with a high level of internal locus of control is more efficient and ethical in the discharge of his audit assignment.
23	2017	Dali, Sari, & Chaerani	The influence of locus of control and organisation ethical decision of auditors (study on BPKP representative of Southeast Sulawesi Province).	Locus of control and organisational culture simultaneously have a positive and significant impact on auditor decision making.
24	2018	Abiola, Lawal, & Odunjo-saka	Role of locus of control and perceived effort-reward imbalance in attitude toward unethical work behaviour.	Unethical work behaviour among members of FRSC in Nigeria is a function of how they believe they are not in control and responsible of and for their actions.
25	2018	Asni, Dali, Dharmawaty, & Syafitri	The influence of locus of control and professional commitment toward auditor's behaviour in conflict situation.	Locus of control has a positive (significant) influence on auditors' decision and behaviour in conflict situations.
26	2018	Kartasari, Tjaraka, & Sudaryati	The effect of professionalism, ESQ and locus of control on acceptance dysfunctional behaviour with performance of internal auditor as an intervening variable.	Professionalism, Emotional Spiritual Quotient (ESQ) and locus of control are directly related to dysfunctional behaviour.
27	2018	Sahla & Iryanie	Perception of locus of control, level of education, Machiavellianism and ethical reasoning against auditor behaviour in audit conflict situations.	Individual factors such as locus of control and ethical reasoning significantly affect auditor behaviour in conflict situations.



## Continued

28	2019	Hanjani, Purwanto, & Kusuma-dewi	The impact of ethical judgment, locus of control, and organizational commitments to whistleblowing.	Ethical judgement, locus of control and organizational commitments have positive and significant influence to auditor intention in doing whistleblowing.
29	2019	Sulistiyo	Locus of control, dysfunctional audit behaviour and the mediating role of organisational commitment.	Locus of control decreases dysfunctional audit behaviour.
30	2019	Alam & Alam	The effect of personal ethical philosophy, internal locus of control and academic culture on professional competence of accountant educators in private universities in Makassar.	Internal locus of control significantly affects professional competence of accountants.

Source: Author's Compilation & Summary from Studies between 1990 & 2019.

**Table 3.** Descriptive statistics.

Parameters	ETC	LOC
Mean	1.076923	1.153846
Median	1.000000	1.000000
Maximum	5.000000	5.000000
Minimum	0.000000	0.000000
Std. Dev.	1.440085	1.541228
Skewness	1.420836	1.409471
Kurtosis	4.005891	3.964348
Jarque-Bera	9.844162	9.616100
Probability	0.007284	0.008164
Sum	28.00000	30.00000
Sum Sq. Dev.	51.84615	59.38462
Observations	26	26

Source: Author's computation from E-view 9.

**Table 4.** Correlation test.

	ETC	LOC
ETC	1	0.98566
LOC	0.98566	1

Source: Author's computation from E-view 9.

From **Table 5**, the Adjusted R-Squared is 0.97 (97%). This implies that the dependent variable (ETC) is positively and strongly related to the independent variable (LOC). Furthermore, the Durbin-Watson statistic (2.53) is greater than 1.90. This again represents a strong (significant) positive correlation between the dependent and independent variables. Moreover, the probability outcome (0.00)

**Table 5.** OLS regression analysis.

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.000450	0.070755	0.006364	0.9950
LOC	0.930044	0.034600	26.87974	0.0000
ECM (-1)	0.073595	0.037315	1.972263	0.0633
R-squared	0.974498	Mean dependent var		1.227273
Adjusted R-squared	0.971813	S.D. dependent var		1.509709
S.E. of regression	0.253464	Akaike info criterion		0.218938
Sum squared resid	1.220641	Schwarz criterion		0.367716
Log likelihood	0.591685	Hannan-Quinn criter.		0.253986
F-statistic	363.0130	Durbin-Watson stat		2.529280
Prob (F-statistic)	0.000000			

Source: Author's computation from E-view 9.

is less than 5% or 0.05 which implies that the dependent variable (ETC) is statistically significant. Using the bench-mark of 2.0 and above against the t-Statistic regression outcomes, the regression result is greater than 2.0. This shows that the dependent variable in the research model is statistically significant, and therefore implies that the Null Hypothesis is to be rejected in favour of the Alternate. This is because the rule for acceptance and rejection of hypothesis using the t-Statistic says that, "if t-Calculated (Statistic) in the regression model is higher than t-Tabulated in the t-test table, the Null Hypothesis ( $H_0$ ) is rejected for the Alternate ( $H_A$ ) and *vice versa*". Consequently, the regression analysis reveals that, "ethical compliance is a function of an individual's locus of control".

## 5. Conclusion, Limitation and Recommendations

This study seeks to examine the relationship between locus of control and professional ethical compliance. It is motivated by the numerous instances of corporate scandals and their debilitating effect. Premised on the fraud triangle, the rationale domain and behavioural disposition of practicing auditors (in the light of professional independence) was qualitatively sought by meta-analysing and synthesizing the assertions, findings and conclusions of thirty related studies from 1996 to 2019. The meta-analysed qualitative information were translated to quantitative measurable data through coding and were tested with E-View 9 for correlation.

The test results reveal a strong statistically significant association between locus of control and ethical compliance. Specifically, the regression analysis result shows that locus of control significantly influences accountants particularly auditors in the performance of their duties. This is in tangent with over ninety percent of the meta-synthesized studies in **Table 2**. Consequently, this study concludes that, ethics is not an end in itself, but a means to an end. Certainly, ethical compliance is more of a personal decision than a collective goal. Above all, ethical compliance is a function of an individual accountant or auditor's locus of control. It is therefore recommended that professional bodies and institutions should note the significance of individual differences and locus of control in the establishment and enforcement of professional ethics.

### Conflicts of Interest

The authors declare no conflicts of interest regarding the publication of this paper.

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