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## PERSONAL VALUES, ETHICAL BEHAVIOR AND TRUST: EXTERNAL AUDITOR PERSPECTIVE

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### ABSTRACT

This study aims to analyze the linear impact of personal values on ethical behavior auditors and ethical behavior towards trust. The research method applied in this study is a quantitative method with SEM-PLS with the confirmatory factor analysis (CFA) approach through the first order and Second-Order CFA. Data analysis using SMART-PLS 3. There are two results in this study. The first study results show that Personal Values do not influence the ethical behavior of auditors. The second study's results were that Ethical Behavior affected the auditor's trust. The limitations of this study are that data used is limited to respondents in one public accounting firm. Further research is expected to diversify respondents from various public accounting firms.

**KEYWORDS:** Personal Values; Ethical Behavior; Trust; Auditors.

## INTRODUCTION

Ethical behavior is the primary key needed by professionals, especially in accounting, which has a significant role represented by Professional Accountants and Professional Auditors. In Indonesia, especially for the auditor, it has been implemented by the Public Accountant Professional Code of Ethics which was approved by the Indonesian Public Accountant Institute (IAPI), which aims to increase compliance with organizational legislation and norms at the auditor's place to work or during the auditor at the client. The proper ethical behavior will be essential as needed, considering the auditor's work plays an essential role in testing the client's financial statements and has essential responsibilities for public trust in audit performance (Fritzsche & Oz, 2007; Mubako et al., 2020). Given the importance of the role of ethical behavior in the professional auditor profession, it is essential to research and investigate factors that affect ethical behavior in professional auditors (Karacaer et al., 2009).

Schwartz (2001), in presenting the original value theory, defined fundamental values as trans situational goals of different importance that serve as guiding principles in a person's or group's life. This definition holds true for refined values as well. Schwartz wanted a value to share the same key qualities as the original values in order to be considered a primary refined value contender.

They should be based on one or more of the three universal human criteria. People must deal with the needs of individuals as biological beings, the requirements of coordinated social interaction, and the needs of communities for life and welfare. Furthermore, they must perform the dynamic functions given to basic values by Schwartz. They should (1) encourage growth and self-expansion or protect against anxiety and threat to self, (2) exhibit openness to change or conservation of the status quo, (3) serve self-interests or transcend self-interest in the service of others, and (4) guard against anxiety and threat to self.

Some previous studies that have been carried out on ethical behavior have been carried out on individuals in general. Both respondents are students and accountants in the company (Alleyne et al., 2013; Baird & Zelin, 2007; Buchan, 2005; Karacaer et al., 2009; Mubako et al., 2020). Research conducted by Mubako et al (2020) tested factors that affect Ethical Behavior by using Personal Values based on the Refined Theory developed by Schwartz & Bardi (2001) so that which is known as the Schwartz Model (Schwartz, 2017).

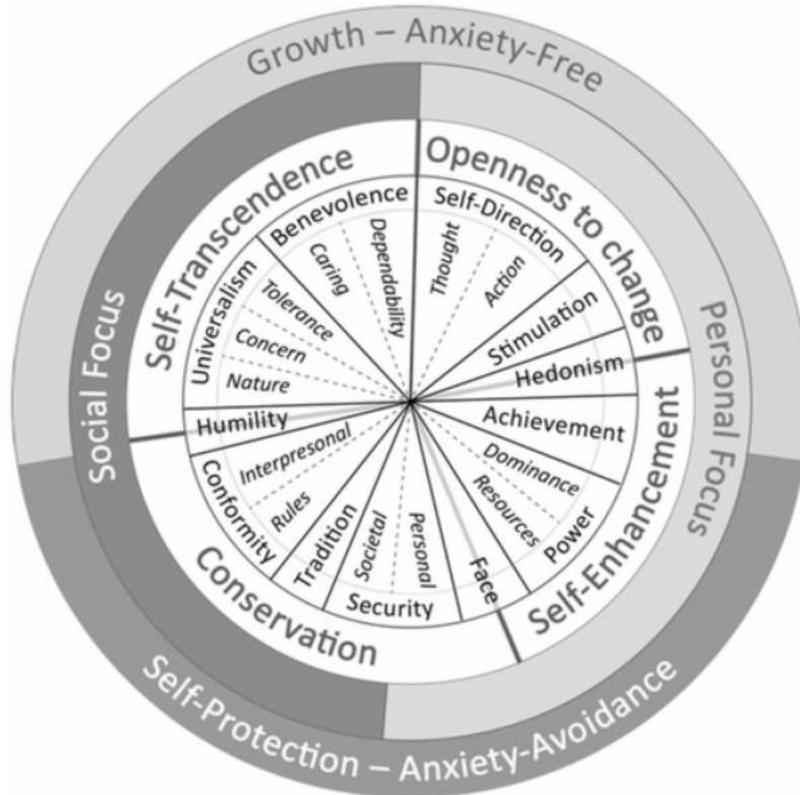


Figure 1. Schwartz Model

Value	Indicators	Conceptual definition
Openness to Change	Self-direction thought	Freedom to grow your ideas and abilities
	Self-direction action	Freedom to determine my actions
	Stimulation	Wellness, and change
	Hedonism	Pleasure and happiness
Self-Enhancement	Achievement	Success According to Social Standards
	Power dominance	Power to control someone
	Power resources	Power to boost material and social resources
	Face	Maintain a person's image in public from insults
Conservation	Security personal	Coping safety in the nearest environment
	Security societal	Prioritizing safety to the broader community
	Tradition	Maintain and preserve the religious, family, and cultural traditions
	Conformity-rules	Obedient to rules, norms, and law

Value	Indicators	Conceptual definition
	Conformity-interpersonal	Avoid in terms of harming others
	Humility	Quickly identify one problem in a broad scheme
Self-Transcendence	Universalism-nature	Prioritizing Natural Environmental Preservation
	Universalism-concern	Committed to maintaining equality, justice, and protection for everyone
	Universalism-tolerance	Accept and understand people who are different from ourselves
	Benevolence-care	Serve totality to prosper members in a group
	Benevolence-dependability	Become a reliable and trusted member of a group

**Table 1.**  
19 Values on  
Schwartz  
Model

This model is considered a comprehensive cross-cultural model, so it is one of the most commonly used to test a person's personal values (Krogh, 2015). Based on Schwartz's model, ethical behavior is influenced by openness to change, self-enhancement, conservation, and self-transcendence, part of personal values. However, the limitation of the research conducted by Mubako (2020) is that the subjects or respondents used are accounting students who are candidates for professional staff in the accounting field. This causes the test results to be limited to their presumptions or perceptions and have a level of accuracy that does not follow the application in the field. So based on the limitations of Mubako (2020) research results, this study aimed to examine the relationship or influence of personal values on ethical behavior in external auditors using the Schwartz model from the auditor's perspective.

***H<sub>1</sub>: Personal values affect ethical behavior***

Then there's the research on ethical behavior at the individual level (Morales-Sánchez et al., 2020). Nonetheless, ethical behavior is at the basis of the accounting profession, particularly among auditors, who are expected to adhere to a strict code of ethics (Mubako et al., 2020). The auditor's desired ethical behavior, according to the code of ethics, is to take appropriate actions to ensure conformity with regulations and laws.

Research conducted by Morales et al. (2020) examines the impact of professional auditors' ethical behavior on auditor trust. There are so many interpretations of trust or trust from various fields of science. One understanding of trust is the willingness of one party to accept the expectations of another party regardless of the ability to monitor or control the other person (Mayer et al., 1995; Morales-Sánchez et al., 2020).

In measuring ethical behavior, six main values are used based on the adoption of Akaah (1994) and Mubako (2020). The value in question is personal use, passing blame, bribery, falsification, padding expense, and deception. Of the six main values, they are divided into 17 statement indicators. Then in measuring trust itself, it is divided into 4 main indicators, namely personal trust, disposition to trust, type of relationship and shared values which are then divided back into 15 questions (Mayer et al., 1995; Morales-Sánchez et al., 2020).

High auditor performance will lead to the assumption that their performance as an external auditor performing audits on their clients is very professional. As a result, each auditor's own moral quality is anticipated to be in line with moral norms or not behave freely without direction, allowing them to be ethical in their work, more professional, and able to improve confidence in their performance. The goal of this study's research is to investigate into the relationship or influence of ethical behavior on auditor performance trust.

*H<sub>2</sub>: Ethical behavior affects trust.*

**METHOD**

The data used in this research is questionnaire data conducted online to external auditors. The media used is using Google Forms. The number of respondents obtained was 26 respondents with the following information:

<b>Respondent Information</b>		
Gender	Respondent	Percentage
- Male	16	62%
- Female	10	38%
Total Respondent	26	100%
Grade Auditor		
- Manager Auditor	1	4%
- Senior Auditor	8	31%
- Junior Auditor	17	65%
Total Respondent	26	100%
Graduation		
- Undergraduate (S1)	19	73%
- Postgraduate (S2) / Profession	7	27%
- PhD (S3)	0	0%
Total Respondent	26	100%

**Table 2.**  
Research Respondent Information

The instrument used for all indicators is a Likert scale with a value between 1 and 7 (Mubako et al., 2020). A value of 1 indicates that the statement is "strongly inappropriate," and a value of 7 is a "very appropriate" statement. Indicator questions are designed to indicate how the auditor reflects himself. The questionnaire data were analyzed using a structural equation model (SEM) through the Smart-PLS 3 software. This study's operational definitions of exogenous personal values and ethical behavior variables were based on Mubako (2020) contained in table 9, appendix (personal values), and table 10. appendix (ethical behavior).

As for the operational definition of the trust variable, it can be found in table 11 appendix. The data testing carried out is to carry out two stages of model evaluation, namely the evaluation of the measurement model (outer model) and the evaluation of the structural model (inner model) (Kock, 2011; Ringle et al., 2015).

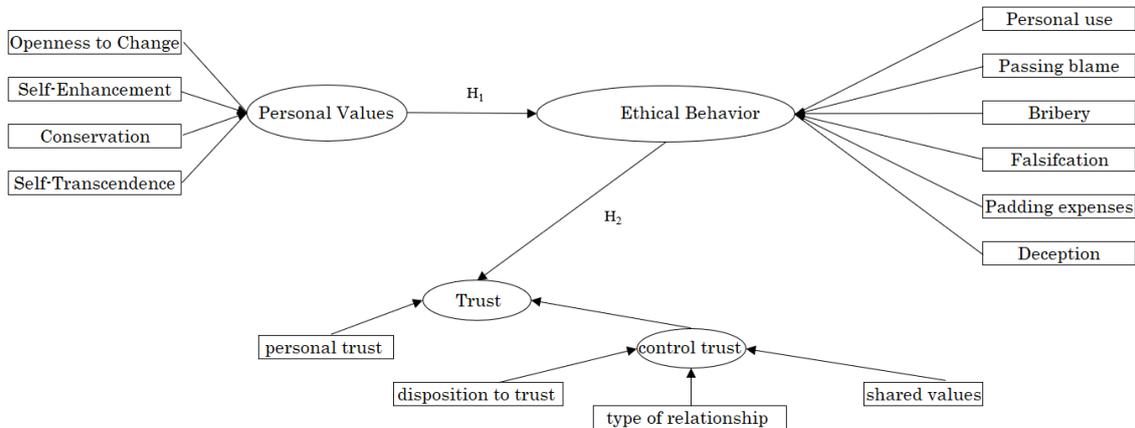


Figure 2. Research Conceptual Framework

RESULTS AND DISCUSSIONS

Outer Model Test

Convergent Validity Test and Discriminant Validity Test

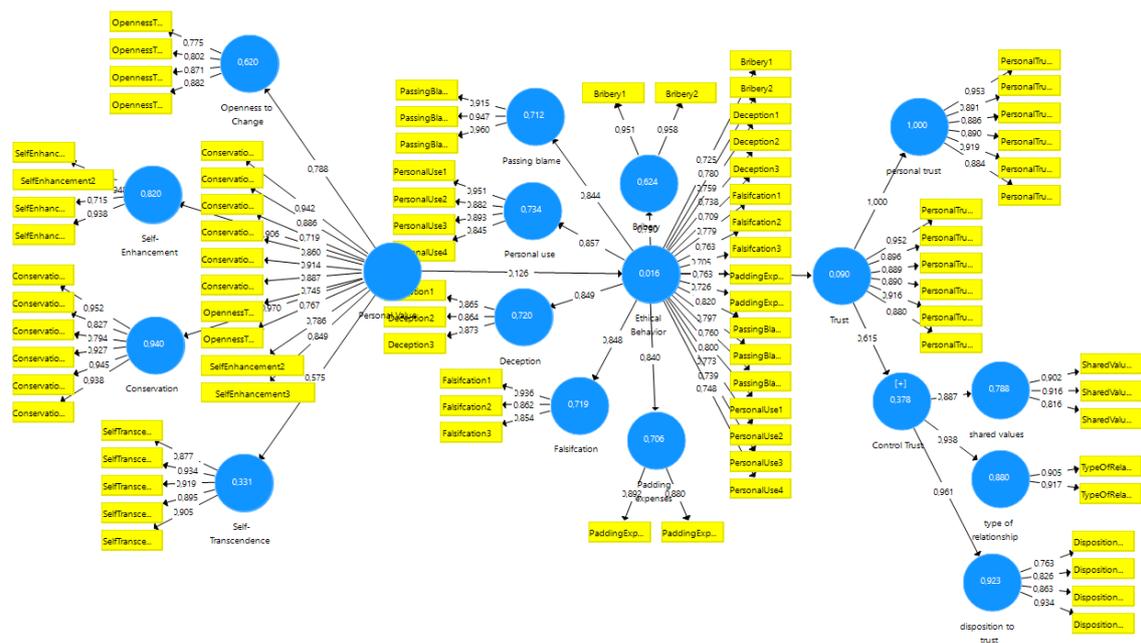


Figure 3. Outer Model Test Result

The initial stage in data analysis in this study is to test the convergent and discriminant validity. Convergent validity relates to the principle that the manifest variables should be highly correlated. The convergent validity test was obtained from the loading factor value for each construct variable. The value requirements usually used are the loading factor value which must be more than 0.7, and the average variance extracted (AVE) value must be greater than 0.5. Table 3 below is the result of the convergent validity test after the invalid indicator is removed and table 4 is the result of the AVE value.

Personal Value	Loading Factor	Ethical Behavior	Loading Factor	Trust	Loading Factor
Conservation1	0,942	Bribery1	0,725	PersonalTrust 1	0,952
Conservation2	0,886	Bribery2	0,780	PersonalTrust 2	0,896
Conservation3	0,719	Deception1	0,759	PersonalTrust 3	0,889
Conservation4	0,860	Deception2	0,738	PersonalTrust 4	0,890
Conservation5	0,914	Deception3	0,709	PersonalTrust 5	0,916
Conservation6	0,887	Falsifcation1	0,779	PersonalTrust 6	0,880
OpennessToChange 3	0,745	Falsifcation2	0,763		
OpennessToChange 4	0,767	Falsifcation3	0,705		
SelfEnhancement2	0,786	PaddingExpenses 1	0,763		
SelfEnhancement3	0,849	PaddingExpenses 2	0,726		
		PassingBlame1	0,820		
		PassingBlame2	0,797		
		PassingBlame3	0,760		
		PersonalUse1	0,800		
		PersonalUse2	0,773		
		PersonalUse3	0,739		
		PersonalUse4	0,748		

**Table 3.**  
Convergent Validity Test Based on Values of Loading Factor

Variable	Average Variance Extracted (AVE)
Bribery	0,911
Conservation	0,809
Control Trust	0,660
Deception	0,752
Ethical Behavior	0,575
Falsification	0,783
Openness to Change	0,695
Padding expenses	0,786
Passing blame	0,885
Personal Value	0,703
Personal use	0,799
Self-Enhancement	0,787
Self-Transcendence	0,821
Trust	0,817
disposition to trust	0,720
personal trust	0,818
shared values	0,773
type of relationship	0,830

**Table 4.**  
Convergent  
Validity Test  
Based on  
Average  
Variance  
Extracted  
(AVE)

Construct	Personal Value	Ethical Behavior	Trust
Personal Value	0,839	0,126	-0,040
Ethical Behavior	0,126	0,759	0,299
Trust	-0,040	0,299	0,904

**Table 5.**  
Discriminant  
Validity Test

Based on table 3, it is explained that the indicators in the table are indicators that have a value  $> 0.7$ , which means that each indicator has a high correlation with other indicators in one latent variable/construct. Therefore, variables whose loading factor value is less than 0.7

were eliminated in this study. Then table 4 shows the average variance extracted(AVE) value. For an AVE value of more than 0.5, it can strengthen the statement that the constructed variable explains more than half of the variance of the indicators. On the other hand, if the AVE value is less than 0.5, it can be concluded that more variance comes from the error. Finally, from table 5, it can be concluded that the root value of AVE (shaded value) is greater than the correlation value of another construct/latent. Therefore, it is concluded that the constructed variable used differs from each other construct.

**Reliability Test**

Based on the results of reliability testing, the overall value of Cronbach's alpha and composite reliability is above 0.7.

Variable	Cronbach's Alpha	Composite Reliability
Bribery	0,903	0,954
Conservation	0,952	0,962
Control Trust	0,935	0,946
Deception	0,835	0,901
Ethical Behavior	0,954	0,958
Falsification	0,860	0,915
Openness to Change	0,857	0,901
Padding expenses	0,727	0,880
Passing blame	0,935	0,958
Personal Value	0,952	0,959
Personal use	0,915	0,941
Self-Enhancement	0,905	0,936
Self-Transcendence	0,945	0,958
Trust	0,955	0,964
disposition to trust	0,868	0,911
personal trust	0,955	0,964
shared values	0,852	0,911
type of relationship	0,796	0,907

**Table 6.** Cronbach's Alpha Test and Composite Reliability Test

Inner Model Test

R Square and F Square

In assessing the structural model in this study, it begins by looking at the R-Square value for each latent variable/endogenous construct as the predictive power of the structural model. Based on the results, it is concluded that the model is weak and the effect size is small.

Variable	Score	R Square	R Square Adjusted
Ethical Behavior	0,016		-0,025
Trust	0,090		0,052
F Square			
Personal Values > Ethical Behavior	0,016		
Ethical Behavior > Trust	0,098		

Table 7. R2 Score and F2 Score

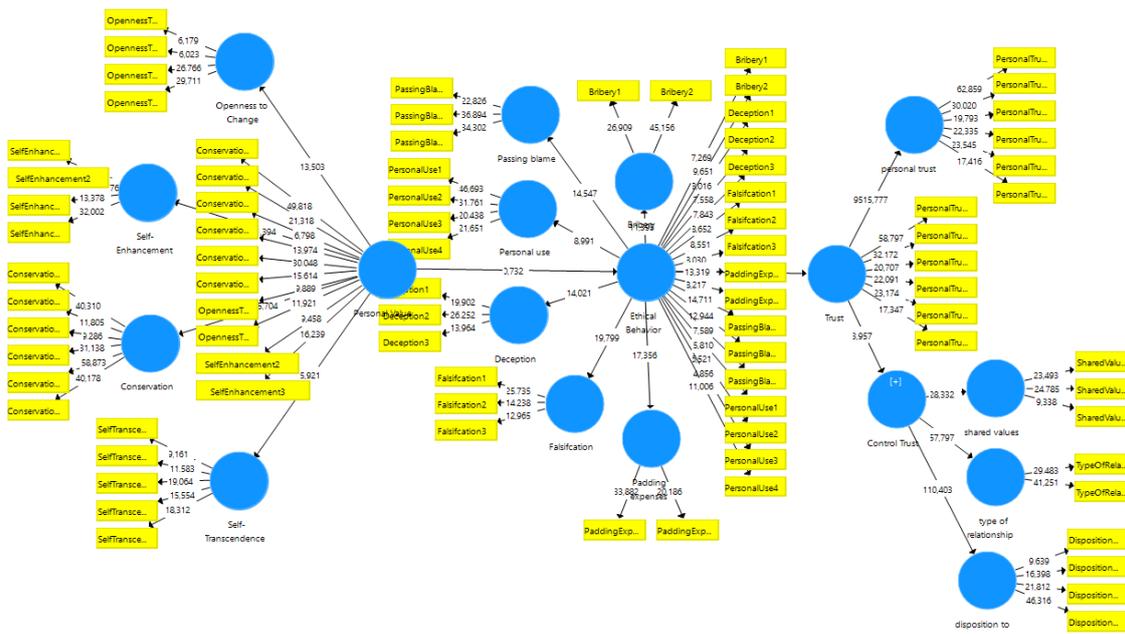


Figure 4. Inner Model Test

**Hypothesis Test**

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Relation	Path Coeff	T Statistic	P Value	Conclusion
Personal Value -> Ethical Behavior	0,126	0,716	0,237	Rejected
Ethical Behavior -> Trust	0,299	2,010	0,022	Accepted
Personal Value -> Ethical Behavior -> Trust	0,038	0,536	0,296	

**Table 8.**  
Hypothesis Test Result

Based on table 8, it shows the results of hypothesis testing based on the previously calculated parameter values. From the results of hypothesis testing in table 8 above, it can be concluded that personal value has no effect on ethical behavior with a significance value of p-value more than 0.05 (P-Values 0.237). Then the ethical behavior variable has a significant positive effect (Coef 0.299) (P-Values) on trust. This shows that the better the quality of ethical behavior, the higher the level of trust in the auditor.

The results of this study are in line with the research of Morales (2020) and Mubako (2020), which state that behaviors by norms to maintain the organization tend to increase the sense of trust between co-workers. This indicates that the performance of the auditor team, which is filled with manager auditors, senior auditors, and junior audits, will be solid, and trust each other with the principle that each individual in the team has good ethics. Based on the confirm factor analysis results, the determining factor for an individual in the audit team to have good ethical behavior is when they do not take advantage of personal activities during their working hours, especially when working with a team. Instead, they will focus on professionally completing team tasks to complete the audit task deadlines on the team. Professional work will undoubtedly be oriented to zero mistakes or completing tasks without any errors, not accepting bribes, falsifying/fraud of documents or working papers, and not recording inappropriate information to complete the audit task. Such behavior deserves to be maintained by auditors as an implementation of the Code of Ethics for the Professional Public Accountant, which is legalized by the Indonesian Institute of Certified Public Accountants (IAPI) to increase compliance with laws and regulations and organizational norms.

Auditor trust will improve as a result of more ethical behavior. The quality of auditor professionalism will be influenced by good ethics. Because of the high level of professionalism, audits and each auditor's competencies in a team can be trusted. This is demonstrated by the fact that they will prioritize the organization's/interests team's over personal interests due to mutual trust. High trust affects the accuracy and validity of information that appears and is obtained from diverse sources or references. It instantly speeds up the process of organizing and evaluating data. This will have an impact on their team's task completion rate.

On the one hand, the results of this study contradict the results of Morales' (2020) research. First, personal values have no significant effect on ethical behavior. Based on the results of the confirmatory factor analysis from the respondents, it was found that there were only a few indicators of measuring personal values met by the respondents/auditors. Second, self-transcendence is not a factor in forming personal values. Transcendence means directing auditors to follow applicable organizational rules and norms. However, the results of this research test are that auditors do not need to be directed to comply with regulations or norms

because they already have high professional ethics. Then improving the quality of self is not part of the factors that affect personal value because the auditor has behaved ethically and professionally. The last is openness to change, which is not a determining factor for personal value because their level of professionalism leads to information disclosure automatically.

The principle of personal values that is quite dominant is conservation or maintaining existing norms, such as maintaining tradition or culture and avoiding conflicts between fellow auditors. This indeed concludes that personal values are not too dominant in shaping ethical behavior because, as a result, ethical behavior has implemented individual ethical behavior based on organizational norms.

## CONCLUSION

Based on the test results of this research, it can be concluded that the personal values of the auditors will be more qualified if the auditors have high conservation in maintaining organizational norms. However, personal values are not factored in by openness to change (openness to change), self-enhancement (improvement of the quality of personal values), and self-transcendence (self-transcendence). This is what causes personal values not to affect ethical behavior. Then ethical behavior affects the trust. The higher the quality of ethical behavior, the better the level of trust between fellow auditors will be. Factors that influence the high ethical behavior in the results of this study are not taking advantage of personal activities at work, zero mistakes or completing tasks without any errors, not accepting bribes, and not falsifying/ fraud documents or working papers. The high level of trust is factored in by personal trust or trust from within the auditor's personal.

The limitation in this study is the criteria for respondents who are only from one Public Accounting Firm (KAP), so that the distribution of data is not optimally distributed. This also affects the number of respondents in this study is quite low. The next limitation in this study is that it does not differentiate the testing of the model based on gender and level of education. Suggestions for further research is to execute the overall limitations of this study.

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APPENDIX 1:

Value	Indicator	Conceptual Definition	Statement	Reference
Openness to Change	Self-direction thought	Freedom to grow your own ideas and abilities	I am the type of person who is free to develop his own ideas and abilities	(Mubako et al., 2020)
	Self-direction action	Freedom to determine your own actions	I am the type of person who is free to determine my own actions	
	Stimulation	Novelty, and change	I am the type of person who is cheerful, always trying new things, and easy to accept change	
	Hedonism	Fun and happiness	I am the type of person who easily enjoys	

Value	Indicator	Conceptual Definition	Statement	Reference
			and is quickly satisfied with something	
Self-Enhancement	Achievement	Success according to social standards	I am the type of person who is successful according to social standards in society	
	Power dominance	The power to control someone	I am the type of person who has power by controlling the people around me	
	Power resources	Power to control material and social resources	I am the type of person who is in power by controlling the material and social strata I have	
	Face	Defending one's image in public from humiliation	I am the type of person who maintains my good image to the public and avoids insults that are given to me	
Conservation	Security personal	Prioritizing safety in the immediate environment	I am the type of person who provides security for the closest people around my environment	
	Security societal	Prioritizing safety for the	I am the type of person who provides security and	

Value	Indicator	Conceptual Definition	Statement	Reference
		wider community	stability in the wider community	
	Tradition	Preserve and preserve religious, family and cultural traditions	I am the type of person who maintains and preserves cultural, family or religious traditions	
	Conformity-rules	Comply with rules, norms and laws	I am the type of person who obeys the rules, laws and formal obligations	
	Conformity-interpersonal	Avoid in terms of harming others	I am the type of person who avoids conflict, annoys or harms other people	
	Humility	Quickly identify a single problem in a broad scheme	I'm the type of person who realizes someone's unimportance in the bigger scheme of things	
Self-Transcendence	Universalism-nature	Prioritizing the preservation of the natural environment	I am the type of person who preserves the natural environment	
	Universalism-concern	Committed to maintaining equality, justice and	I am the type of person who is committed to equality, justice and protection for all people	

Value	Indicator	Conceptual Definition	Statement	Reference
		protection for all		
	Universalism-tolerance	Accept and understand people who are different from us	I am the type of person who accepts and understands different people's views of me	
	Benevolence-care	Serving in totality for the welfare of members in a group	I am the type of person who is devoted to the welfare of members in a group	
	Benevolence-dependability	Become a reliable and trusted member of a group	I am the type of person who is reliable and can be trusted in a group	

**Table 9.**  
Definition  
Variable  
Operational of  
Personal  
Values

## APPENDIX 2:

Value	Indicator	Statement	Reference
Personal use	Using company services for personal use	I am the type of person who uses office services for personal use	(Mubako et al., 2020)
	Doing business/personal business during working hours	I am the type of person who does personal business during office hours	
	Steal office equipment and supplies	I'm the type of person who steals consumables and office supplies	
	Take extra personal hours (lunch, rest, leave early)	I'm the type of person who takes lunch time and breaks early	
Passing blame	Hiding someone's faults	I'm the type of person who hides someone's faults	

Value	Indicator	Statement	Reference
	Blame others for the errors we do	I am the type of person who blames innocent coworkers if there is a problem	
	Claim the benefits of other people's work	I am the type of person who claims the work of others	
Bribery	Provide gifts or services to be treated special	I am the type of person who gives gifts / assistance in return for the good treatment of someone against me.	
Falsification	Falsify the Auditor's Time Report, and other documents	I am the type of person who falsify the Audit Time Report	
	Pretending to be sick in order to get a leave permit	I am the type of person who routinely took leave because of illness	
	Authorize juniors to violate organizational / work rules	I am the type of person who gives authority to the junior to violate office regulations	
Padding expenses	Mark-up account value costs up to 10%	I Mark-up Account Expenditure Up to 10%	
	Mark-up account value costs up to more than 10%	I mark-up account expenditure more than 10%	
Deception	Stall time / doing work longer than normal time	I am the type of person who takes longer than what is needed to do a job	
	Leak confidential information	I am the type of person who divulges confidential information	
	Do not report other people's violations for violating policies, rules and norms	I am a type of person who does not report other people's violations of office policies and rules	

**Table 10.**  
Definition  
Variable  
Operational of  
Ethical  
Behavior

## APPENDIX 3:

Value	Indicator	Statement	Reference
personal trust	When making a decision, I take into account the interests of the organization / office	I am the type of person who when making decisions in the office, I ensure that the interests of the office / organization also take into account	(Morales-Sánchez et al., 2020)
	I trust the information received about the performance of fellow auditors	I am the type of person who believes in the information provided regarding the performance of the audit colleagues	
	I will be happy to give a very important task for organizations / offices to fellow auditors	I am the type of person who likes to give work colleagues or problems that are very important for the organization, even if I cannot control his actions.	
	I think the performance of the auditor's partner needs to be monitored	I am the type of person who monitors in detail the performance of the Audit partner	
	I don't need to check information about the work of the auditor's colleague because I believe what they say	I am the type of person who does not need to check information about the performance of the audit partner because I believe what they say to me.	
	I will not let auditors have an important influence on the organization / office.	I am the type of person who will not let other auditors have an important influence on the office / organization.	
	disposition to trust	I think most people intend well.	
The initial reaction in me is trusting people		My first reaction is to trust people.	
I think most of the people I face are honest and trustworthy		I think most of the people I face are honest and trustworthy.	

Value	Indicator	Statement	Reference
	I put a high level of trust to someone	I really believe in human nature.	
type of relationship	I am close to the auditor's partner	I have interrelated relationships with other audits	
	Auditor's colleague is my friend before you work on the ship now	Auditors in my office are my friends before we start working at this Public Accountant Office.	
shared values	I and my auditor's partner have the same idea about justice	I and the Auditor's colleague have the same idea about justice	
	I and the Auditor's colleague agreed on how professionals must occur	Me and the Auditor's colleague agreed on how professional auditor promotion must be done	
	In general, my personal value is very similar to other auditors	In general, my value is very similar to other auditors.	

**Table 11.**  
Definition  
Operational  
Variable of  
Trust