

THE IMPACT OF LOCUS OF CONTROL AND RELIGIOSITY ON AUDITING STUDENTS' ETHICAL PERCEPTIONS AND INTENTION

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ABSTRACT

The current study examines auditing students' perceptions of questionable practices during the conduct of an audit. Locus of control and religiosity are investigated as potential explanatory variables in ethical perception. Several vignettes were presented to 128 auditing students who were asked to indicate their perception of the ethics of the action taken by the auditor. The results indicated that students with an internal locus of control and more religiosity perceived many actions as less ethical compared to those students with an external locus of control and less religiosity. There were also significant differences based on gender, age, and career choice.