



The effect of Self-fulfilling Prophecy on Developing Auditors' Ethical characteristics

Saeed Arbabi Dizaji

PhD Student, Department of Accounting, Bonab Branch, Islamic Azad University, Bonab, Iran
arbabi.said@yahoo.com

Rasool Abdi

Assistant Professor, Department of Accounting, Bonab Branch, Islamic Azad University, Bonab, Iran
(Correspond Author)
abdi_rasool@yahoo.com

Nader Rezaei

Assistant Professor, Department of Accounting, Bonab Branch, Islamic Azad University, Bonab, Iran
naderrezaeimiyandoab@gmail.com

Asgar Pakmaram

Associate Professor, Department of Accounting, Bonab Branch, Islamic Azad University, Bonab, Iran
pakmaram@bonabiau.ac.ir

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ABSTRACT

The growth and development of positive psychology approaches in the areas of human resource management has created a novel conceptual basis in the psychology of business and jobs, and has led to a tendency to apply knowledge and skills in performing job duties in line with job expectations in that profession, which can also lead to the development of ethical practices. Accordingly, the main objective of this research was to investigate the effect of self-fulfilling prophecy on developing auditors' ethical values. The target population of this study was auditors of auditing organizations and private sector audit firms who were selected through random sampling and evaluated over a period of 6 months. The research instruments were standard questionnaires, and partial least squares analysis (PLS) was used for testing the research hypotheses. The results of the present study showed that self-fulfilling prophecy had a positive and significant effect on ethical virtue and ethical conscientiousness as two dimensions of auditors' ethical values.

Keywords:

Self-fulfilling Prophecy, Auditors' Ethical characteristics, Audit Profession.

1. Introduction

In any society, different occupations and professions active in the society, in addition to the principles and rules of public ethics, follow a special value system, called professional ethics, which is accepted by the employees of that profession. From another perspective, it can be said that a codified set of ethical rules that define and explain the behavior of members of the profession towards society, towards each other, and towards stakeholders is called adherence to the code of professional conduct, non-observance and violation of which can cause great cultural damage to that profession and even society, in addition to the possibility of punishment (Hassas Yeganeh et al. 1395).

The professional code of ethics and adherence to it is actually one of the pervasive behavioral norms in any society, which determines the line of conduct of that job and its employees. In the meantime, some jobs, such as jobs with more responsibilities and accountability, will play a more significant role in terms of professional behavior, because if they deviate from ethical principles, it can have serious social consequences. The auditing profession is considered as one of these professions in today's societies that any violation of its behavioral and professional principles can have irreparable consequences on the social pursuit of stakeholder trust (Broberg et al., 2018). In fact, with the increasing competition in the auditing profession over time, auditing service providers have attempted to provide services with different approaches than in the past. Accordingly, in line with the standards and code of conduct of the profession codified by the institutions and organizations that oversee the performance of auditors, the institutions tried to create patterns of behavior based on the responsible characteristics of the audit profession in society (Ismail & Yuhanis, 2018). Also, the development of theories, such as social identity theory, the theory of independence, professional commitment theories, etc. along with specific criteria of the audit profession, such as professional neutrality and skepticism, caused the issue of ethics to be considered as an advantage in the competitive environment of the audit market. During the previous years, numerous researchers, such as Sweeney et al. (2014); Bumber and Lair (2009); Planet et al. (2017); Hasas Yeganeh et al. (2016); Safarzadeh et al. (2016), and Arab Salehi et al. (2011) have dealt with this issue from different

angles; however, it can be said that in most of these studies, the main focus was on ethical requirements and compliance by auditors, and less research has focused on the impact of unethical behaviors of auditors' peers in other institutions, without especially relying on behavioral theories, such as power-seeking and expectations, and developing new literature on this topic. Understanding this theoretical gap, this study focuses on providing a model to better understand the subjective content and behavioral practices of auditors. In fact, the occurrence of unethical behaviors in the auditing profession is a social concern that the possibility of its institutionalization in the course of the auditing profession can lead to functional immorality. This is because the presence of negative behavioral incentives in the performance of auditors undermines the development of the ethical self-confidence that the auditing community seeks and leads to individual behavioral crises. On the other hand, the effect of Pygmalion as a theory based on expectation has a significant role in reducing these ethical abuses and their being institutionalized in auditing. In fact, the effect of Pygmalion defines the role of beliefs and expectations in strengthening adherence to ethical behaviors and refers to a set of individual and community expectations from and beliefs of auditors and their role in reviewing the financial performance of owners that can also improve auditor performance. Conversely, if these expectations are reversed and the perception of the auditor's capabilities is not satisfactory, the auditor's performance will be reduced, and this can directly affect the quality of the auditors' comments (Guial Contreiras et al., 2007). Machiavellianism, on the other hand, is an approach based on functional power-seeking and hypocrisy in each individual. In fact, Machiavellianism, as a term used to describe the tendency to cheat and mislead others in pursuit of self-interest, is associated with the violation of the others' rights. People with high Machiavellianism ignore moral norms in order to achieve their personal goals (Safari et al., 1397).

The issue of ethics and practicing professional ethics is one of the serious and important issues in the field of accounting and auditing that directly affects the honesty and ability of accountants and auditors to gain public trust (Andris et al., 2017). As corporate bankruptcy levels such as Enron and WorldCom increased, legislators and international bodies such as the International Auditing and Assurance Standards

Board (IAASB) (2016) revised the rules and standards of Code of Professional Conduct, and through the spread of ethical behaviorism and the development of core value in this area. They have sought to promote the responsible role of auditors in improving the level of specialized functions in audits. In fact, accounting professional institutions have developed guidelines through the Code of Professional Conduct to motivate auditors to increase ethical behaviors (Bobek et al., 2015). Although auditing standards, such as the IESBA Code of Ethics, place auditors on a value-driven path by examining and identifying threats in the profession, due to the inherent nature of some ethical characteristics in the auditing profession, such as impartiality and skepticism, development of ethical values based on the recognition of effective incentives in this area is significant and noteworthy for auditors (Noshadi et al., 2009); In other words, although regulatory bodies and standards developers have sought to promote the core ethical value of the auditing profession through imperatives, it is clear that this behavioral dimension in auditors requires a focus on external incentives to reinforce ethical values in the auditing profession. (Babayi et al., ۱۳۹۸). One of these moral stimuli is an effect called Self-fulfilling Prophecy Effect. This effect is considered as an important theory in interpersonal communication that examines the impact of beliefs and expectations from the auditor; In other words, the Self-fulfilling Prophecy Effect refers to a set of individual expectations and societal expectations and beliefs of the auditor and his role in reviewing the financial performance of owners that can enhance the auditor's adherence to ethical values. On the other hand, if these expectations are reversed, adherence to ethical values in the auditing profession can be reduced based on negative external stimuli (Gualial Contreiras, Gonzalo Angolo, Rogers, 2007). Indeed, Self-fulfilling Prophecy Effect can be seen as a predictor of an individual's belief in moral values in the auditor, and according to Shind, Stone and Williams (2013), it can be likened to the reality that individual beliefs and social beliefs make; Indeed, Self-fulfilling Prophecy Effect can be seen as a predictor of an individual's belief in moral values in the auditor, and according to Shind, Stone and Williams (2013) it can be likened to the reality that individual beliefs and social beliefs make; the kind of reality that would not have been shaped without these beliefs. Self-fulfilling Prophecy

Effect is the result of studies started by Merten (1948) and completed by Rosenthal and Jacobsen (1968) (Asghari Moghaddam & Mahboub, 2014). This theory explains how auditors clearly conveys their mental expectations about how their professional values are about the owners. It also clarifies the comments on their performance, in such a way that the auditors formulate their comments according to their expectations. The essence of the theory of Self-fulfilling Prophecy in the auditing profession is based on the view that beliefs and expectations determine the value orientation of auditors based on professional conduct such as skepticism and impartiality, i.e. beliefs and expectations that are the product of the behavior and expectations of society, shareholders, analysts, auditing partners, etc. with auditors. This effect is much more pronounced in the auditing profession when stakeholder beliefs foster the responsible role of auditors and reinforce them more motivated to investigate any deviations from the facts (Julin, 2014). On the other hand, the theory of Self-fulfilling Prophecy in the auditing profession refers to the role of negative feedback to specific stakeholders that affects the qualitative performance of auditors. In other words, if there is a negative atmosphere in relation to the past performance of the client in the audit community, this negative atmosphere can affect the professional beliefs of auditors and, consequently, the ethical values of them (Tucker, Matsumura, Sabramanian, 2003). Given the significance of the level of development of ethical values in the auditing profession over the past few years due to increased fraud, tax evasion and bankruptcies of large companies, the need to pay attention to incentives and influential factors in this area is very important. In the current study, the effect of Self-fulfilling Prophecy as an external stimulus on functions affecting value-oriented developments is investigated.

2. Theoretical Foundations

2.1. The effect of Self-fulfilling Prophecy

The effect of Self-fulfilling Prophecy along with attribution theory is one of the important applications of perceptual process in profession and professional behavior. This phenomenon was first proposed by Merton (1948) to explain the bankruptcy of reputable American banks during the years of recession. At the time, misconceptions led bank depositors to try to get

their savings out of the bank (Hershey & Blanchard, 1989). Livingston later called the phenomenon the Pygmalion Effect after observing the results of an experiment. The results he observed were not due to an independent cause but to the expectations that the researcher had subconsciously instilled in participants. Knowing that people are supposed to behave in a certain way, this preconception led them to behave as expected (Lewis, Verlin, Maitlis, Conway, Dutton, & Forrest, 2008).

The Pygmalion Effect refers to a psychological phenomenon in which individuals react directly to the level of others' expectations. For example, if the public believes that the auditors do not have the necessary technical and professional performance, the auditors themselves believe this, too, and do not really perform at the desired level in terms of the quality of the reviews. At the same time, the opposite is true, and if there are high expectations of auditors in terms of professional competence, they will step up their efforts to meet such expectations (Watzlawick, 1984). The Effect of Pygmalion is an important tool in the auditing profession that its effects may not have been addressed much, at least in scientific and experimental research. This theory informs auditing partners that the success factor for auditors does not depend solely on the circumstances, quality, and competence of the individual or the work environment (Rosenthal, 2012). Audit partners and even the community that benefits auditors' decisions should always trust the auditors and expect them to succeed with the best results; because it is in this situation that auditors will always feel this attitude of the community toward them and will show their best skills and abilities (Shind et al., 2013). Based on the model of interaction and behavioral regulation of Goryal Contreiras et al. (2011) who examined the Effect of Pygmalion in the auditing profession, it should be noted that expectations from the professional performance of auditors influence their votes and decisions. On the other hand, Lovers, Messina, and Richard (1999) identified three important dilemmas that confirm the effect of Pygmalion. It is difficult to believe that an auditor's quality comment can be an indicator for stakeholder decision-making, as it is possible that the auditor's comment is influenced by a positive atmosphere for owners. Second, if this is the case, it is not clear whether the auditor's comments can make shareholder investment more attractive to the capital market owner. Third, given the created

effect of Pygmalion, auditors may be affected by expectations or a positive atmosphere for owners, in which case they may not be able to fully assess owners' financial performance, which can affect the quality of auditors' comments.

2.2. Ethical characteristics of auditors

In recent years, non-compliance with moral values has led to several financial scandals. Keplen (2005) argues that while the impact of auditors' unprofessional behavior and ethical slips may be small, this leads to the collapse of the world's largest companies and the loss of hundreds of billions of dollars' worth of shareholder assets; therefore, compliance with the principles of professional conduct and ethical standards by auditors, educated people, supervisory boards, regulatory boards, and employers seems necessary (Gholamrezaei & Hassani, 2017). Given that impartiality stems from the personality traits of auditors, such as ethical values, the focus on reinforcing and applying it in the profession to review financial statements seems necessary. In fact, value criteria in the auditing profession are understood in the form of ethical culture in this profession. Ethical culture is one of the most important deterrents to immoral behavior versus moral behavior (Douglas et al., 2001). Despite the focus of some studies on the effect of ethical culture on ethical behaviors, such as the research of Swanberg and Ohman (2013), Sweeney et al. (2010) and Windsor and Ashkanasi (1996), there is still the mentality that how much auditors can be expected to adhere to ethical culture in their professional performance, or how much auditors use ethical values to enhance the quality of their reviews on financial statements. Research on the impact of ethical culture on the auditor's ethical behaviors has focused more on the relationship between personal and social factors influencing ethical behavior. Windsor and Ashkansey (1996) found with some skepticism that organizational culture in auditing firms influences auditors' decision-making styles, which in turn influence their ethical decisions. They believe that culturalization processes in auditing firms will lead to the emergence of bold, result-based values that will limit the relationship between organizational culture and different styles of personal decision-making. They believe that acculturation processes in auditing firms will lead to the emergence of bold, result-based values that will in turn result in limiting the relationship

between organizational culture and different styles of personal decision-making. Douglas et al. (2001) examined the effect of ethical culture on the auditor's individual values as well as the combined effect of the two on how auditors judge ethical dilemmas. Their results indicate that ethical culture in auditing firms is indirectly related to ethical judgments, so that ethical culture influences individual values and these values in turn will affect the auditor's judgments. None of these findings provide a clear understanding of the relationship between the auditor's ethical culture and auditor neutrality, but they do point to reasons for such a relationship.

Professional behavior represents a set of ethical rules and virtues, and these ethical rules are essential for the existence and continuity of the profession. Therefore, due to the importance of professional ethics and behavior, and to enable professionals to do their job in a completely honest, flawless, and correct manner, the organizers of the audit profession laid down the rules, regulations, and principles of professional behavior. These laws typically include honesty, truthfulness, loyalty, respect, a sense of responsibility and concern for the interests of others, caution, justice, and adherence to laws and regulations (Salehi, 2016: 77). Although ethical standards have often been repeatedly emphasized in auditing standards and professional conduct as professional principles and practices, less attention has been paid to the ethical implications and goals that an auditor believes in in his or her profession. Studies such as Arnold et al. (2013); Schafer et al. (2013); Chou et al. (2014); Barlapo et al. (2009); Jakling et al. (2007);

Barati et al. (2017); Royaei et al. (2017); Davoodi and Hooshmandi (1397) and Daryaei and Azizi (1397) have dealt with similar topics in the fields of moral philosophy, ethics, moral validity, and so on. As can be seen, the issue of developing an auditor's ethical self-confidence is a pervasive one and can encompass a wide range of concepts related to the auditor's individual and professional philosophies. Therefore, in this section, some of the models related to the development of ethical self-confidence are presented, based on which, the model of ethical self-confidence development is deduced from the concepts and content of similar research.

2.3. The model of ethical reflection of audit profession

This model was proposed by Martin (2007) and defined the basis of ethics as a social consequence, such as the reflection of pluralistic behaviorism in work and professional settings. In fact, this realization of ethics philosophies in the auditing profession is due to the definition of one's goals in the social environment. When an auditor understands the concept of equality and transparency in his or her social environment, he or she is likely to behave more fairly in his or her professional conduct.

As evidenced by the conceptual model derived from ethics in the auditing profession, the social environment and then the professional environment can be a factor in achieving the formation of the auditor's ethical self-confidence in professional areas, and lead to a stronger inference to be created for the auditor of his job and work content.



Figure (1) Model of ethical reflection

2.4. Auditor's ethical reasoning model

This model was presented by Davavi and Hooshmand (1397). In this model, the concept of auditor ethics is a concept based on the auditors' mental knowledge of the content of their audit profession. Reviewing similar research, this study argues that auditors should consider ethical issues in their professional work. In addition, psychological research shows that decision

makers are often confused in examining the factors that affect the quality of evidence.

This research, which was a short research, addressed the contrasting role between idealism and relativism in ethics, pointing out that auditors are included in this criterion in order to achieve reasoning in auditing, and depending on the individual and behavioral approaches of individuals, the amount of reasoning may be different for them; but what needs to

be paid more attention to is the issue of auditors' ethical understanding and knowledge about it in their professional environment.

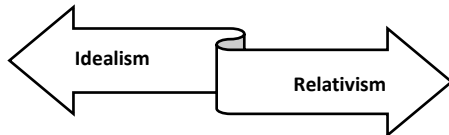


Figure (2) Ethical reasoning model

2.5. The Model of Consequences of Aligning Behavior with Psychological Tendencies

This study was conducted by Agrin et al. (2014) with the aim of identifying fraud in financial statements due

to the alignment of the auditor's behavior with psychological tendencies. In this section, the dimensions of the behavioral alignment model and psychological tendencies were examined. Using meta-analysis, Agrin et al. first reviewed more than 66 similar articles and tried different methods to identify the criteria that are most effective. The researchers presented the following model in this regard.

This model is based on two value-oriented and ethical-oriented factors, which cause the auditors experience a better philosophy of their job content such as independence and professional perception in line with their commitment and job identity, and ultimately they can approach neutrality and skepticism as specialized ethical criteria consistent with auditing standards.

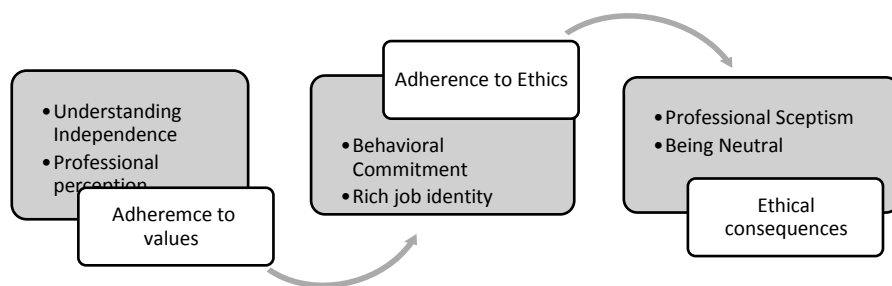


Figure (3) Alignment of behavior with psychological tendencies

2.6. The effect of Self-fulfilling Prophecy on the development of auditors' ethical characteristics

In any profession, awareness of motivation is an important and fundamental issue, because motivation is the incentive to perform actions. Job expectations as a motivating factor can play a significant role in individual performance, because it shows the belief in the person in line with the set goals. The effect of Self-fulfilling Prophecy, as a theory in this field, examines the role of expectations in any profession, especially those that are based on competitive motivation. In fact, if the high expectations of one person (supervisor) cause an increase in the performance of other people (employees), then the effect of Self-fulfilling Prophecy

is formed. Although the effect of Self-fulfilling Prophecy in the auditing profession on ethical values has not yet been studied, its effect on ethical dimensions, such as skepticism and continuity of performance of owners, has been considered by several studies. In the model of interaction and behavior regulation of Guial Contreiras et al. (2011) which examined the effect of Self-fulfilling Prophecy in the auditing profession, the results showed that expectations of auditors' professional performance affect their opinions and judgments. Regarding the effect of self-success on the quality and independence of the auditors' opinion during their tenure, Julien (2014) claims that the type of expectation created in this area is crucial; this is because if negative expectations are reinforced, the auditor will eventually

become frustrated with his or her career path, which can reduce the quality of the auditor's individual performance; however, if expectations are formed based on perceptions of the position and nature of the auditor's position, the quality of the auditor's comments is enhanced, and this can shorten the auditor's tenure; this is because the motivation of commitment and professionalism creates an identity in the auditor. Islem (2013) in a study entitled "Auditing in the 21st century" refers to the influential role of the Pygmalion effect (Self-fulfilling Prophecy). According to Islem (2013), partners who have higher expectations of their auditors lead them to more substantial achievements that are both individual and social in nature and are based more on the auditor's spiritual rewards; on the other hand, Lawrence, Messina, and Richard (1999) identified three important dilemmas that confirm the effect of Pygmalion. It is difficult to believe that an auditor's quality comment can be an indicator for stakeholder decision-making, as it is possible that the auditor's comment is influenced by a positive atmosphere for owners. Second, if this is the case, it is not clear whether the auditor's comments can make shareholder investment more attractive to the capital market owner. Third, given the created effect of Pygmalion, auditors may be affected by expectations or a positive atmosphere for owners, in which case they may not be able to fully assess owners' financial performance, which can affect the quality of auditors' comments.

3. Experimental background

Latan et al. (2021) conducted a study entitled, "The Study of the Relationship between Moral Awareness and Professional Judgment with the Disclosure of Secrets" mediating the role of perceived ethics. The results showed that emotions play a mediating role in the relationship between moral awareness and professional judgment. Perceived emotions and ethics can also improve the relationship between professional judgment and the intention to divulge secrets. Findings show that internal auditors have disclosed more secrets than external auditors, and reporting internal errors anonymously is the preferred method for professional accountants to disclose secrets.

In a study, Mansour et al. (2020) studied the role of professional commitment and commitment to independence in exposing immorality by auditors. The results of their study showed that professional

commitment and independence commitment had a positive effect on the intention of auditors to disclose, and also professional factors can increase the auditors' intention to disclose. Drews et al. (2020) in a study examined the management of ethical behavior in auditors. The results of this study showed that, ethical test standards and effectiveness criteria in accordance with ethical values can be used to evaluate the ethical behavior of auditors.

In relation to similar empirical research, it should be noted that research with a similar approach to this one has not been conducted, and in this section, an attempt is made to examine some research from a similar conceptual point of view. Keynes, Emerson, and Booster (2018) conducted a study on the effect of the quality of auditor comments under the stress of the audit profession. In their study, 293 US auditors were examined, and the results showed that the criteria related to job stress such as time budget tightness, overtime and workload had a significant negative effect on the quality of the auditor's comments. Spinosapic and Baranicao (2018) conducted a study entitled Exploratory Study on Ethical Riddles and Conflicts in the Auditing Profession. In this study, which was conducted through grounded data analysis, 18 auditing experts were present. Based on three-stage interviews and coding, the four main components of conscientiousness, responsibility, social interaction, and quality of audit reviews were considered as the most important dimensions of reducing professional conflicts in auditing and solving audit puzzles. In fact, the results indicated that auditors should be diligent in reducing communication and interaction ambiguities between auditors and owners, along with auditing standards such as tenure requirements, through their professional perceptions, which can be reinforced by these four principles so as not to distort the social and professional aspects of the community. Holtberg et al. (2017) conducted a study entitled Personal characteristics, environmental conditions and ethical characteristics of the auditor with the aim of social epistemic cognition in the auditing profession. In this study, researchers used a questionnaire as a data collection instrument, and 125 auditors from Lithuania were selected as the members of target community. The results showed that there was a significant positive relationship between personal characteristics and environmental conditions with ethics in the auditing profession, and social cognition, which was measured

inspired by social identity theory, created a stronger relationship between environmental conditions and personal characteristics with ethics in the auditing profession. Agarwala et al. (2017) examined the effect of self-confidence on auditors' impartiality and understanding of professional ethics. In this study, using a comparative study, 125 auditors were examined in both experimental and control groups, and the findings showed that self-confidence had a significant positive effect on auditors' impartiality and understanding of professional ethics. The results of their study also showed that by increasing the auditors' self-confidence as a personality trait, the auditors' neutrality is aroused, and the profit smoothing as an indirect result in this review is reduced. Lane (2014) conducted a study entitled *The Relationship between Auditor Displacement and the Effect of Pygmalion (Self-fulfilling Prophecy)* as a statistical model with two variables. The results of this study showed that invisible interventions in professional relationships had a positive effect on the professional behaviors of auditors. It was also found that the effects of Pygmalion Theory reduce the audit tenure. Shinde, Stone and Williams (2013) conducted a study entitled *The Study of the Impact of Pygmalion (Self-fulfilling Prophecy) on the Continuity of the Company*. The study involved 140 California audit partners as members of the statistical community, and a questionnaire was used to collect data. In their study, the Self-fulfilling Prophecy was measured based on 4 dimensions of auditors' perception, auditors' ability, auditors' knowledge and auditors' efficiency, and a 12-item questionnaire without subscale was used to assess the continuity of the auditors' comments. The results showed that all four dimensions of Self-fulfilling Prophecy had a positive and significant effect on the continuity of auditors' comments.

Akbari et al. (2016) in a study examined the impact of effective communication and participation on reducing deviations and corruption of auditors. For this purpose, the opinions of 160 people (including technical manager, supervisor, and senior supervisor) were analyzed during the research process using a questionnaire. Finally, the results of the analysis using structural equation techniques and Smart PLS Software indicated that the effect of job satisfaction on corruption and participation on work deviation was not confirmed. Other research results indicated the confirmation of the effect of variables on each other.

Shayesteh Shojaei et al. (2016) in a study examined the effect of ethical behavior criteria (including ethical environment, professional commitment, ethical values and ethical ideology) on the performance of auditors. The results show that all variables of the ethical environment subset (including instrumental environment, arbitrary environment, independent environment, criteria environment, performance-oriented environment and law and regulation environment) have a positive and significant effect on the auditor's performance, but among the variables of ethical ideology, idealism was found to have a positive and significant effect on auditors' performance, while relativism had a negative and significant effect on their performance. The results also showed that the main research variables including ethical environment, professional commitment, ethical values, and ethical ideology had a positive and significant effect on the professional performance of auditors.

Derakhshan Mehr et al. (2017) in a study analyzed the relationship between the components of professional ethics, ethical leadership, and social responsibility with the performance of independent auditors. The findings showed the ability to predict the performance of independent auditors through the components of professional ethics, ethical leadership and social responsibility. The results also showed that the relationship between professional ethics and the performance of independent auditors is mediated through ethical leadership and social responsibility.

In a different study, Hajiha et al. (2015) studied the effects of ethical culture on auditors' performance (audit time budget pressure, audit quality and less reporting of audit time). The results of their research showed that there was a positive and significant relationship between ethical culture with improving the quality of audit report, while there was found a significant negative relationship between ethical culture with audit time pressure and less than actual reporting audit time.

4. Conceptual model of research

Based on the description of data collection tools and using the questionnaires of Shindeh et al. (2013) and Gerald and Cavanagh (2015), the following adaptation model is used to test research hypotheses.

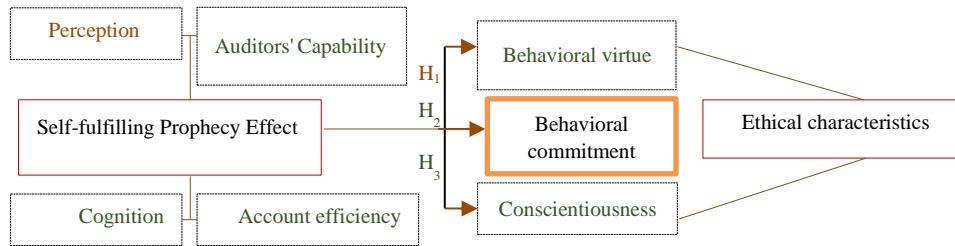


Figure (4) Conceptual framework of research

Based on the above conceptual model, the research hypotheses were as follows:

- 1) Self-fulfilling prophecy has a significant effect on the ethical virtues of auditors.
- 2) Self-fulfilling prophecy has a significant effect on the behavioral commitment of auditors.
- 3) Self-fulfilling prophecy has a significant effect on the ethical conscientiousness of auditors.

5. Research Methodology

The present study is applied in terms of the type and nature of the problem and the objectives of the research. This research is a survey-correlation type according to the descriptive information collection method. In other words, the required data were collected based on a survey. Accordingly, a questionnaire was used because, following previous research, it is an effective way of collecting data from a large sample (Haier, Black, Babin, & Anderson, 2010; Podaskov, McKinsey, Scott, & Lee, 2003). Also, to collect the theoretical foundations, the library method and the study of the theoretical foundations of similar research were used and distributed among the target population in the first 6 months of 2009. The data collection tool was a questionnaire. Accordingly, the standard questionnaires of Shinde et al. (2013) and Guerland and Gavangah (2015) have been used. The questions of both questionnaires were arranged through a 5-point Likert scale from strongly agree to strongly disagree. The tools used (questionnaires) in this study were completely valid criteria, the validity and reliability of which had been confirmed in previous research. More scores indicate high levels of each of the variables used in this research. The researcher also gave a moral commitment to the participants to observe ethical issues and confidentiality in maintaining and disseminating

information. Also, when distributing the questionnaires, while explaining the nature of the research, the respondents were asked to freely choose the answers they wanted, because there was not necessarily any right or wrong option. It is important to note that all data were collected from the same source over a period of time (each participant completed all the predictive and standard questionnaires at one time). The following is how to measure research variables:

6. The Effect of Self-fulfilling Prophecy

In this study, Shinde et al. (2013) questionnaire, which includes 12 questions based on the 5-point Likert scale, was used. This questionnaire includes 4 dimensions of auditors' perception, auditors' ability, auditors' knowledge and auditors' efficiency, the validity of which has been approved by experts. This questionnaire asks questions such as: Do positive assumptions and perceptions of the auditing profession strengthen the auditor's perception? Or does the auditor's knowledge of the professional content of his/her job increase his/her efficiency? In fact, the content of the questions is based on the extent to which expectations regarding auditors' perceptions, auditors' capabilities, auditors' knowledge, and auditors' effectiveness against clients (employers) cause them to exhibit the expected behaviors in order to better examine the audits. Also, the reliability of this questionnaire was confirmed based on Cronbach's alpha coefficient and was estimated to be about 0.82 according to Julien (2014) research. The reliability was evaluated again due to adjusting the content of the questions and was found to be equal to 0.78.

7. Moral Values

In this study, in order to measure moral values, the Guild and Gavangah (2015) questionnaire, which includes 10 questions based on the 5-point Likert scale, has been used. This questionnaire includes two dimensions of ethical virtue and conscientiousness that examine professional approaches in auditing ethics. This questionnaire raises questions such as whether the presence of spirituality in you makes you more focused on audit judgments, or whether the existence of institutionalized cultural values raises the level of specialized functions in you. In fact, the content of these questions is based on the study of ethical approaches to duties and values based on behavioral virtues in order to maintain or develop ethical values in the auditing profession. Also, the reliability of this questionnaire was confirmed based on Cronbach's alpha coefficient and was determined to be about 0.75 by Barinkeva and Spinosapic (2018) research; however, it was re-evaluated due to adjusting the content of the questions and was finally calculated to be 0.77.

7.1. The population and sample size

The statistical population of this study were auditors working in the auditing organization and private sector auditing firms in 2020. Given that the statistical population in this study was unlimited, the following equation was used to determine the sample size:

$$n = \frac{Z_{\alpha/2}^2 \cdot \sigma^2}{e^2} = \frac{1/96^2 * 0/683^2}{0/1^2} = 179$$

In the above equation:

n: indicates the sample size; $Z_{\alpha/2}$ = standard normal value, ie 1.96; σ^2 : indicates the variance of the population, which, because it is not known, is obtained using a pre-test and examining the standard deviation of a sample of 30; e: The accuracy of the research which is usually considered equal to 0.1 (Bani Mahd et al., 1396). Considering the above equation, a sample size of 179 people was obtained, then to increase the validity of the research, 250 questionnaires were randomly distributed among auditors, and finally, 192 questionnaires were received and used as a basis for statistical data analysis. The final analysis of the collected data was performed using structural equation modeling and PLS Software.

The steps of modeling structural equations are as follows: first, model fit (including measurement model fit, structural model fit, and general model fit) is examined, and then the research hypotheses are tested.

8. Research Findings

In this section, partial least squares analysis (PLS) was used for statistical tests and model fit. Accordingly, in order to assess the reliability of the questionnaires, Cronbach's alpha method, which is a kind of internal consistency, has been used. Typically, Cronbach's alpha capability ranges from zero meaning no positive correlation to one meaning complete correlation, and the closer the number obtained to one, the greater the reliability of the questionnaire (Cronbach, 1951). As shown in Table (1), an alpha value above 0.7 for each questionnaire indicates the appropriate reliability of all three questionnaires used in this study.

Table (1) Assessing the reliability of the questionnaire

(Alpha > 0.7)Cronbach's alpha	Latent variables
0.76	Capability of auditors
0.73	Audit recognition
0.71	Performance of auditors
0.92	Audit perception
0.87	Ethical conscientiousness
0.98	Moral virtue
0.85	Behavioral commitment

8.1. Test of conceptual model and research hypotheses

Structural equation modeling with partial least squares and Smart-Pls approach was used to analyze the research data. Software that uses structural equation modeling based on this statistical method is compatible with conditions such as the alignment of independent variables, data abnormalities, and small sample size (Hanlin & Kaplan, 2004). The software output, after testing the research conceptual model, is shown in Figures 5 and 6. The results of the study of the two parts of the measurement model test and the structural model test are presented in detail below.

Structural equation models are usually a combination of measurement models (representing the subcomponents of latent variables) and structural models (representing the relationships between independent and dependent variables).

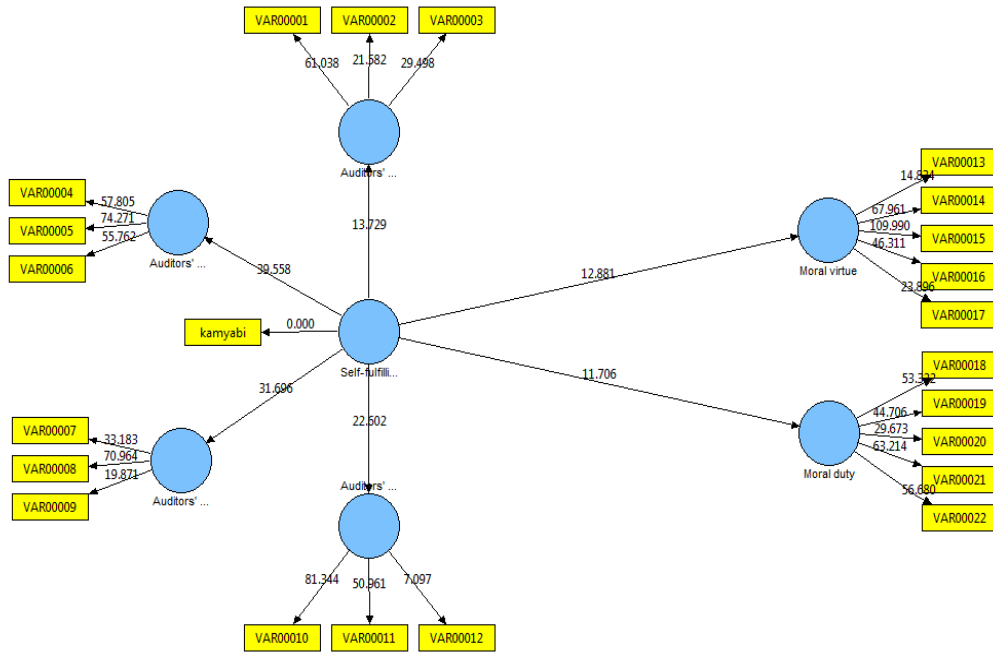


Figure (5). Conceptual model of research in standard mode

8.2. Checking the measurement model test

Index reliability, convergent validity and divergent validity were used to measure the fit of the measurement model. To examine the validity of structures, Fresnel and Larker (1981) introduced three criteria, which included the validity of each item, the Combined Reliability (CR) of each structure, and the Average Variance Extracted (AVE). Values greater than 0.4 were considered for Factor Load Coefficients, greater than 0.5 for Average Extracted Variance (AVE), and greater than 0.7 for Composite Reliability (CR) indicated that the measurement models fit well and were convergent in terms of reliability and validity (Holland, 1999). The results of these indicators are shown in Table 2.

After performing the confirmatory factor analysis, the results of which are shown in Table (2), it was found that all items had a factor load higher than 0.4, the average extracted variance above 0.7, and a composite reliability above 0.5, which were indicative of the appropriateness of this criterion and the appropriate reliability of measurement models. As

stated by Fornell and Larker (1981), the acceptable divergence validity of a model indicates that one structure in the model interacts more with its characteristics than other structures. Divergent validity is at an acceptable level when the AVE for each structure is greater than the common variance between that structure and other structures in the model (Davari & Rezazadeh, 2013). This is done by a matrix the cells of which contain the values of the correlation coefficients between the structures and the square root of the AVE values for each structure. Based on the results of the correlations and the square root of AVE which was placed on the diameter of Table (3), it is possible to conclude the divergent validity of the model at the structural level according to the Fornell-Larker criterion.

Table (2) Descriptive statistics and results of confirmatory factor analysis (CFA)

C.R	AVE	Factor Load (FL)	Standard Deviation	Mean	Observed variables	Latent variable
,82	,62	,82	,72	3,24	1	Capability of auditors
		,79			2	
		,76			3	
,92	,79	,81	1,03	3,81	4	Perception of auditors
		,91			5	
		,80			6	
,80	,60	,74	,81	4,39	7	Recognition of auditors
		,92			8	
		,72			9	
,82	,63	,89	,79	4,24	10	Performance of auditors
		,88			11	
		,08			12	
,92	,73	,72	,71	3,82	13	Ethical conscientiousness
		,91			14	
		,91			15	
		,86			16	
		,81			17	
,90	,79	,91	,79	4,01	18	Moral virtue
		,93			19	
		,87			20	
		,86			21	
		,83			22	
,91	,72	,76	,76	4,08	23	Behavioral commitment
		,82			24	
		,91			25	
		,73			26	
		,80			27	
1,00	1,00	1,00	,03	3,96	Success	The Effect of Self-fulfilling Prophecy

Table (3) Correlations between latent variables and AVE values

	Capability of auditors	Recognition of auditors	Auditor Performance	Perception of auditors	Ethical conscientiousness	Moral virtue	Behavioral commitment	Self-fulfilling Prophecy
Capability of auditors	,80							
Recognition of auditors	,20	,80						
Auditor Performance	,34	,26	,79					
Perception of auditors	,23	,07	,40	,89				
Ethical conscientiousness	,72	,31	,30	,32	,89			
Moral virtue	,44	,39	,37	,03	,46	,80		
Behavioral commitment	,48	,37	,34	,49	,49	,09	,87	
Self-fulfilling Prophecy	,08	,74	,67	,80	,03	,61	,71	1,00

8.3. Structural Model Evaluation

After measuring the validity and reliability of the measurement model, the structural model was evaluated through the relationships between latent variables. In the present study, two criteria of coefficient of determination (R²) and coefficient of predictive power (Q²) have been used. Coefficient of Determination (R²) and Predictive power factor (Q²):

(R²) is a measure that indicates the effect of an exogenous variable on an endogenous variable. According to Figure (2), the value (R²) has been calculated for the endogenous structures of the research, which can confirm the suitability of the structural model. In addition, a criterion called (Q²) was used to evaluate the predictive power of the model. According to the results of this criterion in Table (4), it can be concluded that the model has a "strong" predictive power. Table (4) The values of the

coefficient of determination (R²) and the coefficient of predictive power (Q²)

Q ²	R ²	Criteria
0,16	0,38	Auditors' Capabilities
0,26	0,57	Auditors' Recognition
0,26	0,42	Auditors' Performance
0,57	0,71	Auditors' Perception
0,21	0,29	Auditors'
0,21	0,37	Ethical conscientiousness
0,20	0,42	Behavioral commitment

After fitting the measurement and structural part of the present study, in order to control the overall fit of the model, a criterion called Goodness of Fit (GOF) was used, for which three values of 0.01, 0.25 and 0.36 were introduced as weak, medium and strong values. This criterion is calculated using Formula 1:

$$GOF = \sqrt{\text{Communalities} \times R^2}$$

(Communalities) is obtained from the average of the shared directory of the latent variables of the research. Given that the GOF criterion is 0.57, the overall fit of the model is confirmed as "strong".

8.4. Testing the research hypotheses

After examining the fit of the measurement models and the structural model and having a suitable fit of the models, the research hypotheses were tested. Table 6 presents the results of significant coefficients for each of the hypotheses, the standardized coefficients of the paths related to each of the hypotheses, and the results of examining the hypothesis at the 95% confidence level.

The significance coefficients of the variables are expressed in Figure 3 and Table 6. Given that the significance coefficients of the variables are greater than the absolute value of 1.96, the hypotheses are confirmed.

Table (5) Results of fitting the general model of research variables

GOF	R2	Communality	R ²	Communality	Latent Variables
			0,38	0,16	Auditors' Capabilities
0,57	0,49	0,70	0,57	0,26	Auditors' Recognition
			0,42	0,26	Auditors' Performance
			0,71	0,57	Auditors' Conception
			0,29	0,21	Ethical conscientiousness
			0,37	0,21	Ethical virtue
			0,42	0,21	Behavioral Commitment
				0,20	Self-fulfilling Prophecy

Table (6) Testing the research hypotheses

Test result	(T-Value)	Path coefficient(β)	Causal relationships between research variables	Hypothesis
Confirmed	12/91	0,71	Self-fulfilling prophecy has a significant effect on the ethical virtues of auditors.	H ₁
Confirmed	12,87	0,66	Self-fulfilling prophecy has a significant effect on the behavioral commitment of auditors.	H ₂
Confirmed	11/72	0,52	Self-fulfilling prophecy has a significant effect on the ethical conscientiousness of auditors.	H ₃

9. Conclusions and implications of the research

As the work environment becomes more complex, the level of learning and expectations from people has caused work to be considered as a double-edged sword. If expectations are positive, one will experience

more job motivation, but if expectations are negative, one will experience job frustrations which will ultimately affect individual actions. Self-fulfilling prophecy has been considered as a theory based on the very expectations in recent years, according to which people have a more coherent level of knowledge of the profession and its relevance to their perception. It is

noteworthy that the perception of self-fulfillment at work can lead to changes in job attitudes. In fact, if a person gets energy from his work, and work is considered as an opportunity for him to learn and apply knowledge and skills, this can affect his/her perception of the job. In fact, from a psychological point of view, attitudes determine a person's view of the environment, and job attitudes affect people's perception of the work environment and their judgments (Massah et al., 2017). The purpose of the current study was to investigate the effect of self-fulfilling prophecy on the development of auditors' ethical characteristics. Based on the results of the statistical test of the first hypothesis of the research, it was determined that self-fulfilling prophecy had a significant effect on the ethical virtues of auditors. In fact, self-fulfilling prophecy is a perception of society's expectations that affects the ethical and professional performance of auditors and causes them to behave in a way that is reinforced by society's expectations. Accordingly, this hypothesis showed that by increasing the level of self-fulfilling prophecy due to the existence of effective audit expectations in improving the level of transparency and information functions for better decision making of shareholders, investors and analysts, ethical approaches in terms of virtue will be strengthened, leading to an increase in the basis of understanding of auditors according to the recognition of responsible philosophy of auditing when making judgments and decisions. Existence of self-fulfilling prophecy depending on the situations and environments of the profession is an important factor in the development of ethical virtues of auditors, because the existence of positive social expectations from auditors will increase the pressure and influence of intermediaries, resulting in an increase in the amount of effort to improve the ethical functions in the profession. This effect enables auditors to have a more coherent understanding of their professional responsibilities. Self-fulfilling prophecy may also help to reconsider the ethical virtues of the auditing profession, allowing auditors to adjust to these variations by changing the level of social approaches and expectations. The obtained result was conceptually consistent with the research of Moyser (1995) and Lassalle and Anadarajan (1996). Also, the result of the second hypothesis of the research was that self-fulfilling prophecy has a positive effect on moral conscientiousness. In fact, ethical conscientiousness or

conscientious ethics, as another dimension of professional ethical value, is a kind of consistent attitude of the individual in terms of experience and level of learning in this career that makes him/her more committed to professional values.

Self-fulfilling Prophecy in terms of expectations in the work environment increases the level of ethics of the auditor from a moral point of view due to the existence of social and institutional expectations and causes them to see better performance of auditors accordingly; in other words, it can help auditors become more aware of the sensitive points of the profession and focus on professional ethics judgments alongside the principles of the auditing profession. This result showed the extent to which the level of expectations and placing these expectations within the framework of professional norms can help increase the level of adherence of auditors to the code of professional conduct and increase the performance of the audit profession and build more trust in the profession. Auditors will receive more comprehensive knowledge and feedback from their professional environment depending on their success, based on which they will attempt to perform their duties conscientiously according to social expectations and approaches. The results of the current study was conceptually consistent with the research of Moyser (1995) and Lassalle and Anadarajan (1996). The lower the ethics of auditors, the lower the quality of reviews; in other words, the type of behaviors that reduces the quality of the audit and results from the auditors' behavior during the audit period will more likely reduce the efficiency of the evidence collection leading to the assumption that the auditor has been influenced by the owners. Apart from reducing the level of transparency and reducing the power of decision-making on this basis, the most important point is the prevalence of these immoral behaviors, especially in societies that easily allow these behaviors to occur due to lack of supervision. In fact, the existence of these behaviors on the part of auditors' colleagues causes a kind of negative motivation and reinforces utilitarian behavior and causes the auditors' professional performance to be affected. In fact, these institutionalized behaviors, while affecting the quality of auditing, cause the credibility of the auditing profession to be criticized, because the basis of auditing studies is the existence of a kind of trust in this profession in any society. On the other hand,

because the elements of the auditors' psychological contract with the community and stakeholders are not fundamentally clear and transparent, the behavioral frameworks are less effective than the legal tools in promoting ethics; since ethical standards are not quantifiable and may not be within the standards, strengthening professional behaviorism requires raising the level of culture in the auditing profession. On the other hand, there is always the ethical assumption that behaviorism in the auditing profession has been the result of strengthening the auditors' motivations by partners or the community.

Based on the obtained results, it is suggested that a more strengthened and perceived level of expectations to be created not only from the society, but also from organizations and institutions supervising the performance of auditors in order to perceive more attention to this profession, and the importance of it to be more institutionalized among auditors than before, leading to certain behavioral characteristics such as virtue. It is also suggested that in order to develop the ethical conscientiousness, training courses to be created with the aim of strengthening the core value functions in auditors on an ongoing basis. This can shape the skill and behavioral capabilities, cognition, perception, and decision-making power of auditors in complex situations with high pressures based on ethical principles and values. Such courses can also enhance the quality of decision-making and judgments of capital market elements.

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