



Studying the Effect of Cultural Models on the Development of Ethical Behavior of Accountants and Auditors

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ABSTRACT

This study mainly aims at studying the effect of cultural models on the development of ethical behavior of accountants. The statistical population of this study are 384 accountants and auditors employed in this profession in 2021 using Cochran's formula infinite population. Data collected using questionnaire. The result of the study showed that among cultural models of "Hofstede", masculinity vs femininity has positive and significant effect on competence, education and virtualism. Long-term orientation vs short-term orientation also has positive and significant effect on two parameters of religious beliefs and education but it has negative and significant effect on supporting public interest. Among cultural models introduced by "Gray", uniformity vs flexibility has positive and significant effect on religious beliefs and negative and significant effect on education. Also uniformity vs flexibility has influenced honesty and satisfaction. Among accounting ethical parameters, conservatism vs optimism has only influenced religious beliefs and has no significant effect on other parameters of accountants' ethical behavior. It is worth mentioning that among cultural models of "Gray" uniformity vs flexibility has mostly influenced religious beliefs.

Keywords:

the development of accountants' ethical behavior, cultural approach, cultural models of "Hofstede", cultural models of "Gray".

1. Introduction

In December 2, 2001, Enron Co recorded the biggest bankruptcy in the history of the US when unveiling the secret collaborations of the CEOs and other accounting unboundedness. Six weeks before this date, Enron Co represented its profit and loss accounts up to 1997 and reduced around 600 million dollars of the reported interest. The errors and differences of Arthur Anderson, the accountant of Enron Co, was so striking. Anderson was the external auditor (independent) of Enron Co from 1980s and also took the responsibility of internal auditing from the middle of 1990s. Anderson has received good reward for this game from both sides of the ground (both the role of an independent auditor and an internal auditor) (Sarlak, 2008).

Different cultural groups in the world of accounting produces different understandings and judgments about accounting relations and concepts. Culture relativity in accounting, harmony and coordination in judgement, will influence interpretation and applying accounting and auditing standards (Darabi et al., 2009), so that it seems that like any other social flow, accounting development is influenced by national culture and organizational environment and preparing standard in every country is dependent on the economy, politics and social environment (culture) of that country (Hajih & Soltani, 2014).

So many studies have been conducted on ethics and accounting in Iran and in other countries so far. These studies have covered subjects like: who has to develop ethical behavior in accounting courses? (Massey & Van Hise, 2009), or are accounting professors suitable for the development of ethics? (Blanthorne et al., 2007). Jennings (2004) believes that accounting must be taught to students due to the role of accountants in financial scandal. Reviewing literature also shows strategies to educate ethics in accounting courses such as mixed and or separated courses with other courses of accounting (Dellaportas, 2014).

Sensitivity to ethical behavior and ethical development in accounting have been among the necessities and it is necessary to more inform different groups related to accounting to prevent the invalidation of accounting. Therefore, it is necessary to educate ethical principles and how to observe the codes of professional behavior in university courses by

accounting professors and also to educate these principles in educational plans of different associations and formations and groups (Mahdavi, 2010). The role of accountants has been significantly transformed recently due to the enhancement of the ability of this profession members in presenting management recommendations. Big financial crises happen in the world, some people consider these crises as a result of weak and incorrect performance of accountants and some others consider it due to the absence of professional ethics among employees (Ali Madad, 2004).

Ethics refers to the theory of ethical values or ethical values system. Ethical values which are totally called ethics are a series of instructions and or standards dominating personal, organizational or generally company behavior. Therefore, business ethics refers to studying and researching about ethical correctness or incorrectness of works and actions are done in business organizations and institutions. Business ethics and corporate governance of an organization which is going to implement ethical values in all activities and measures makes it be able to follow all corporate governance activities with correct and human ethics (nelson, 2014).

Scientific institutions consider different methods and levels of emphasis in teaching accounting ethics during a course of academic education. Culture is the collective planning of mind which distinguishes the members of a group or classification of individuals from others. This definition is concentrated on two criteria: 1) two or some criteria are needed to make culture and 2) distinguished features of a group may be defined as culture. Culture is based on values which are a main and fixed part of it. Considering these definitions, the main parameter of comparative study about culture is that how it measures the values of a society (Zing Fang et al., 2013).

Undoubtedly, culture is among the main concepts in social science studies, because it makes a conceptual bridge between micro and macro levels and between business agencies and people. From ultrastructure of Carl Marx to ethics, spirit and rationalization of Max Weber, from collective consciousness of Emile Durkheim to common value system of Talcott Parsons and deep structure of Claude Levi-Strauss all have helped define the nature and performance of culture and form values based on group to protect social order. Considering these

resources and so many other ones, principally culture brings up human's mind and forms his behavior. So what is culture? Trice and Beyer have also defined culture a system of common beliefs. Culture is a complicated multidimensional concept which is difficult to measure. Inglehart considers culture a set of main values which forms the behavior of individuals in a society. Considering anthropological resources, Violet has defined culture: culture is an integrated system of learnt behavioral models which forms the special feature of members of each society and has not been physiologically originated or inherited (Modarres & Dianati, 2004). O'Leary (2009) concludes the usefulness of ethics to accounting senior students: it seems that it is useful to teach ethics but the most important problem is finding optimal teaching methods. MacFail (2009) writes in the introduction of his book: it seems that accountants show lower level of ethical reasoning than other professional groups and accounting students have less ethical awareness than other students. Also accounting students don't recognize wider issues of social responsibilities related to this profession. Most accounting students think that this profession is merely a technical activity without ethics. The results of study by Shaub (1994) show that accounting professors may influence professional ethical reasoning maintaining superior students and designing ethical educational considerations which help them more combine the rules.

Maybe it is possible to more consider the importance of ethical behavior standardizing ethics in accounting and consider standards which may increase credit and the position of ethics as an important part of accounting. It must be considered that the ethics may be a reason to increase honesty, competence, power in profession, objectivity, independence and...; therefore, considering the importance of cultural issues and ethical behavior in accounting and existing gaps in this field, the current study aims at explaining the design and representing a model to develop accountants' ethical behavior with a cultural approach to finally represent more effective approach to increase paying attention to this issue analyzing the results, so considering what mentioned above, the question is that how cultural models influence the development of ethical behavior of accountants and auditors?

Theoretical Basics

Different factors may influence professional ethics and this behavior itself may produce other important factors that each of them may influence the creation of a suitable behavior. Accounting provides this possibility to let managers make the best decision using existing information. Nowadays, ethical behavior has found a special position in accounting in the world and its principles and basics are taught at universities and different books have been written in this field which demonstrates the importance of this issue. But unfortunately, less researches and plans exist in this regard in Iran and this subject has been less considered by researchers. The important point here is that ethical principles are rooted in human beliefs. Therefore, the present study aims at designing and representing a model to develop accountants' ethical behavior with a cultural approach. Among the innovations of the current study are achieving approaches to increase the development of cultural issues and ethical behavior, plans to increase enterprise value, representing necessary and executive information and guidelines to universities to include culture and ethics into specialized courses of accounting. Also, designing and representing a model to develop accountants' ethical behavior with a cultural approach is an issue which has not been investigated in domestic and foreign studies so far. On the ethical behavior in accounting, Salmanpanah and Talebnia (2013) stated that: professional ethical behavior is a vital factor in the creation of the profession. What is considered from ethical behavior point of view is concentration on this point that quality not only is related to technical and tactical knowledge in accounting but also accounting quality has to include accountants' ethical behavior too. Michel Foucault was an intellect with a new attitude about personal ethics. He maintained that ethics is taken from individual's mind and is not reflected from rules and regulations defined for him. According to Foucault, an aesthetical ethical attitude has been substituted with general ethical codes and rules. Orders have been originated from prescribed orders. Foucault believes that these orders are not so much valuable and are not considered ethical. In fact, Foucault differentiates between ethical rules and ethical action, he mostly prefers ethical action (Lari Dasht Bayaz et al., 2013). Conceptually, ethics aims at the establishment of behavioral principles which helps

individuals select among different types of action. Practically, ethical behavior is something accepted in a social field as “good” and “correct” against “bad” and “incorrect”. Ghara Maleki (2016) defines professional ethics as responsibility against individuals’ rights; therefore, professional ethics in accounting refers to accountants’ responsibility to society and all groups enjoy accountants’ services. Ethical accountant is someone with ethical virtues and acts behavioral models and is sensitive to non-ethical behaviors; therefore: accounting ethics contains personal features of an ethical accountant. Professional ethics is a branch of applied ethics and contains value system and collective beliefs of the owners of a profession which dominates behavior, actions and responsibilities of the members of that profession against society, against each other and against those use services of that profession employees (Ali Madad, 2014).

Honesty in organization means transparency and not collapsing and disclosing all details. It is not possible to develop human resources without human cognition and his existentialistic spiritual delicacies. Professional accountant has to be honest in doing his professional services. Someone who knows his work and job and makes effort to do his duty (Dehkhoda Dictionary). If someone takes step out of accepted social standards, he has acted unethically. The code of accounting professional behavior is an instance of social contract and is in the field of conscientiousness approach. Conscientiousness is correctly doing an action or responsibility which is on individual.

The conscientious are committed to ethical principles and they won’t feel calmed down until, if their action isn’t correct. They are loyal to their family and obey their superior officials. Hardworking is their distinguished feature. They are ambitious (Mahdavi & Alipour, 2020). Supporting public interest has been defined as supporting group welfare of people and auditing units that auditors serve. Honesty, neutrality and independence in doing professional responsibilities help auditors observe the principle of service for public interest. The objective of educating ethics is to change behavior to increase skills related to professional decision-makings in accounting, increase sensitivity to social responsibilities and transition from the status quo to the desired one (Ghara Maleki, 2016). Therefore, the objective of educating professional ethics is not transferring information and scientific findings, but correcting and reinforcing motivation,

improving skill, increasing ability and evolving attitude are among main objectives of educating professional ethics.

Culture is a set of beliefs, traditions, ethical and legal issues and other capabilities and abilities of the individuals of a society. Hofstede (1991) has defined as: culture is a collective planning which distinguishes members of a group from other groups. The information related to companies in this study collected using Hofstede cultural questionnaire. This questionnaire has been 5-point Likert scale that four dimensions of cultural issues that is power distance, individualism, collectivism and uncertainty avoidance index selected among Hofstede variables and scored according to audiences’ responses. These scores are the base of analysis. Gary (1988) introduced four accounting values in his study including professionalism vs statutory control, uniformity vs flexibility, conservatism vs optimism and secrecy vs transparency (Royai & Mohammadi, 2011). Gary states that this value is a very important value dimension in accounting because accountants have understood that they have to prepare independent attitudes and test their personal professional judgments globally. For example, debate among so many northwest countries covers a level where accounting is involved with public rules or statutory control or allow controlling accounting standards as a model to prepare private rules. The development of professional associations has a long history but the associations have been mainly established in Anglo-Saxon countries (the US and the UK) and in some countries in Europe (France, Germany and Switzerland) and sometimes in less developed countries. For example, the concept of correctly and fairly representing financial status of a business unit and its performance results is highly dependent on the judgments of accountants as professional people. Disclosing accounting information is somewhat beyond and sometimes in contrast with what is necessary especially by law. This contrast with traditional status in France and Germany changed where the role of professional accountants has been mainly considered using legal and detailed and related imperative necessities or using orders of EU guidelines during 1980s so that there is a little movement towards a legal approach although there is somehow non-convergence and non-homogeneity in it (Royai & Mohammadi, 2011). How much professional may be related to

social values of individualism, power distance, uncertainty avoidance, collectivism and long-term orientation? Probably, professionalism may be highly related to individualism and uncertainty avoidance dimensions. Professionalism may be closely related to individualism and uncertainty avoidance dimensions. Preference for independent professional judgments is compatible with preference for a social framework with a weak association that is where belief independence to personal decisions and respecting personal efforts are emphasized. Also professionalism is related to uncertainty avoidance that is where professional action has been important, where fair play with the least possible rules is valued and where there is a relationship between different types of professionalism and power distance is accepted in the society and there is no much power distance paying more attention to citizen rights, the feeling of power by people). Also it seems that professionalism is related to masculinity which implies social position and decisiveness in positivity of individual (Royai & Mohammadi, 2011). Uniformity is an important value dimension in accounting. Because, attitudes are about uniformity, compatibility or the capability to compare basic instruments of accounting are at global level. This value has made companies to use different procedures through time and prioritizes considerations related to the capability to compare companies, also it considers business units to select suitable procedures with their special situation, so it considers flexibility. For example, uniform accounting plan like rules related to tax for measurement objectives are operationally long-term because there is a series of considerations to facilitate national planning and following up macroeconomic goals. In contrast, the US and the UK have more considerations for mutual and intercompany compatibility and a degree of capability to compare companies due to the need to flexibility (Royai & Mohammadi, 2011). How uniformity may be related to social value dimensions? Probably, uniformity may be highly related to certainty avoidance and collectivism dimensions. More preference for compatible uniformity is related to preference for high uncertainty avoidance which leads to orientation to strict rules and serious ethical prisms. The need to written rules is for tendency for searching ultimate ideals of real values and beliefs (Royai & Mohammadi, 2011). These value dimensions compatible with preference for collectivism as in

contrast with individualism is to achieve a coherent and reliable framework in organization and paying attention to group norms. Also it seems that there is a weak relationship between uniformity and power distance. Uniformity is easily created in a society with high power distance because codes and rules in such societies refineries uniformity in high levels. But no serious relationship observed between collectivism and uniformity (Royai & Mohammadi, 2011). Therefore, how much conservatism is related to social value dimensions? Probably, conservatism is related to certainty avoidance and long-term orientation in contrast to short-term orientation. Preference for conservative criteria to measure profit and evaluate assets is compatible with strong certainty avoidance which seems that it is originated from paying attention to securities and trying to prepare a conservative approach to cover future events uncertainty. Also a conservative approach is compatible with short-term measurement which expects short-term results and therefore, an optimistic approach compared with maintaining resources and investment is created to achieve long-term results. It seems that there is a weak relationship between high levels of individualism and collectivism and using conservative measurement approach (Royai & Mohammadi, 2011).

Literature Review

Namazi and Rajab Rorri (2021) have investigated the effect of educational aspects of attitude, managers and colleagues support with the mediating role of self-efficiency on the development of accounting professional ethics. Their findings showed that professional attitude educational aspects including personal attitude and social attitude are effective on the development of accounting professional ethics. Also, managers support positively influence the development of accounting professional ethics. Moreover, self-efficiency may also explain the changes of accounting professional ethics development. Shayesteh Shojaei and colleagues (2020) have studied the effect of ethical behavior criteria (ethical environment, professional commitment, ethical values and ethical ideology) on auditors' performance. The results of this study showed that all subset variables of ethical environment (including instrumental environment, optimal environment, independent environment, standard environment, efficiency-oriented environment and rules

environment) positively and significantly influence auditor's performance. But among the subset variables of ethical ideology, idealism has positively and significantly influenced auditors' performance and relativism negatively and significantly influenced auditors' performance. Also the results showed that main research variables such as ethical environment, professional commitment, ethical values and ethical ideology positively and significantly influence job performance of auditor. Khalilpour and colleagues (2019) studied the effect of accountants' ethical approaches on the quality of accounting information with the mediating role of firm size and leverage. The results of testing hypotheses about the effect of personal ethics showed ethics variable directly influences the quality of accounting information. Considering the mediating variable of form size, the ethical approaches directly influence the quality of accounting information in small and medium-sized enterprises and as firm size increases, this relationship is weakened. Considering firm leverage, ethical approaches positively influence the quality of accounting information in firms with lower leverage and as firm leverage increases, this effect is weakened. Nikbakht and colleagues (2019) have studied the effect of ethical behavior development on the improvement of accountants' professional behavior. The research findings showed that the development of ethical behavior in accounting influence conscientiousness, supporting public interest and honesty variables 13%, 68% and 73%, respectively. Accounting needs a model to lead to the improvement of ethical behavior in this branch; therefore, it is necessary to prepare an academic course to increase ethical awareness and to develop the knowledge of all accounting planners in country by universities and professional associations. Anna and colleagues (2018) studied the effect of official ethical plan elements on ethical managerial behavior. Moreover, according to experimental evidences and somewhat unlike the previous theory, this study considers three functions of ethics, that is "observing group norms or adapting with group norms", "educating ethics through collective discussion" and "consulting and solving ethical issues" at work. Furthermore, this study showed that ethical educations may help managers enhance their self-confidence to execute ethics and it may be perceived as a prerequisite for effective function of ethics. Lail and colleagues (2017) have investigated the

improvement of professionalism with virtue in accountants as a necessary path to recover financial reporting systems. Alensia and Juliano (2015) investigated the relationship between cultural indices like trust, individualism, family relations, ethics and job beliefs with strategic indices like social rules, public interests and political support. They found out that culture and governance have a complicated relationship with each other at national level and mutually influence each other. Stonciuvienė and Naujokaitienė (2014) have analyzed professional ethical behavior models in scientific literature has been used in experimental studies and also it is possible to use them in evaluating accountants' professional ethics in their spatial and environmental framework. They also evaluated the importance of such factors for accountants' ethical professional behavior; and concluded that ethical behavior observed by accountants, has been determined due to their virtues (sense of responsibility, independence and self-confidence) and accountants' work environment doesn't determine their ethical behavior. The following table shows some of important foreign studies on cultural models:

According to what has been mentioned above, this study aims at investigating the effect of cultural models on the development of accountants and auditors' ethical behavior. The result of this study may increase the knowledge of university professors, auditing managers, accounting PhD students, CEOs and members of board of directors of companies and managers, analyzers of investment companies, agents and investment funds about the development of ethical behavior. Obtaining more information in this field, companies may take better measures to policies and procedures and consequently this increases the trust of investors and financial analyzers and naturally the prosperity of Iran capital market. Also, policy-makers (exchange organization) and editing institutions (auditing organization) may provide cultural necessities and more useful and more efficient rules to increase the development of accountants' ethical behavior and the improvement of decision-making. On the other hand, the results of this study may be important to users (professors, students and researchers) and enrich accounting literature about the development of culture and ethical behavior of accountants. The research questions have been prepared as follows:

- 1) What is the effect of “Hofstede” cultural models on the parameters of accountants and auditors’ ethical behavior development?
- 2) What is the effect of “Gary” cultural models on the parameters of accountants and auditors’ ethical behavior development?

Materials & Methods

The present study is developmental in purpose and is among qualitative studies considering the type of data and the style of analysis and is documentary considering data collection method. It is descriptive-survey and causal in methodology. Two type of information have been used in this study, the first type is information related to literature review has been collected via library method and studying credited

journals and internet websites and another type (information related to cultural and ethical issues) collected using questionnaire. The number of sample members is 384 considering infinite statistical population include 219 accountants and 165 auditors using Cochran’s formula.

In order to collect information, a researcher-made questionnaire including 85 items has been used; and considering factor analysis in research stages, the questionnaire confirmed considering face validity by corrective opinions of accounting professors and member of board of director using Amos. In order to measure the reliability of study, Cronbach’s alpha has been used which is 0.851. Since the alpha coefficient is bigger than 0.7, the data collection instrument is reliable.

Table (1). Some studies on culture in the world

Values	Researcher
Power distance, uncertainty avoidance, masculinity, society members’ horizon	Hofstede
Visualization, hierarchy, dominance, intellectual independence, egalitarian, harmony and coordination	Schwartz
A world in peace, salvation, competence, self-prosperity, easy life, pure love, national security, materialistic and post-materialistic values of the beautiful world, internal consensus, role respect, equality, family welfare, exciting life, pleasure, social approval, fortune, freedom, real friendship, world peace, satisfaction of work	Rokeach
Maintaining country order, granting more rights to people in government decision-makings, fighting against prices increase, defending freedom of speech, keeping rapid economic growth rate, making sure of armed forces power, granting more rights to people in decision-makings, constant economics, fighting fraud, movement towards a more friendly and more human society	Inglehart
Professionalism, uniformity vs flexibility, conservatism vs optimism, secrecy vs information transparency	Gary
Aesthetics, comfort, honesty, excitement, family life, physical freedom, predominance and governance, personal development, respect and appreciation from others	Huks
Family life, religiosity, honesty, social services, rational activity	Woodroof
Traditional values: Puritans’ ethical principles including competence, respect, cost effectiveness, self-devotedness and limitation is sexual affairs, the principle of work success New values: sociability, compatibility with people, loving people, ethics relativism and respecting others, including paying attention to others and to them	Spindler
Comparing Western and Asian culture considering value dimensions: universalism/ particularism, individualism/ collectivism, neutral/ influential, scattered/ particular, achievement/ attribution	Trumpners
Islamic basic values: respecting and appreciating parents, respecting others’ rights, generosity, no extravagancy, avoiding murder, avoiding adultery	Charles Hill
Power, knowledge, wealth, respect, health, kindness, virtue	MacDucal Relamol
Modern values: new experience, innovation, interestedness in issues beyond real-time communication, democracy, futurism, planning in life, dominating environment, capability to measure and control, believing in science and technology	Aynklaz & Smith

(Hajiha & Soltani, 2014)

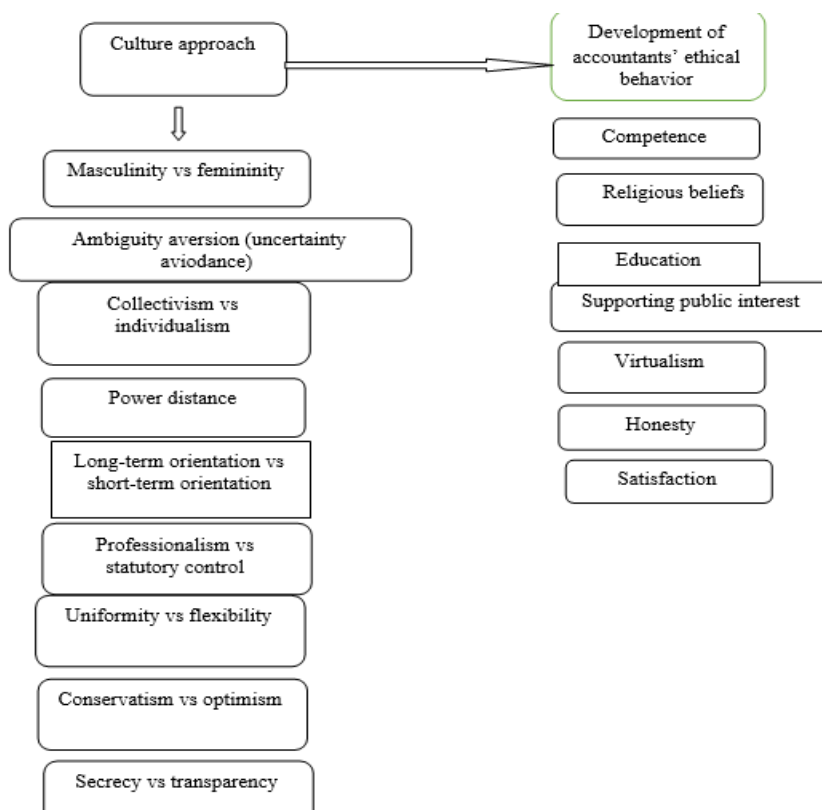


Diagram 1. Research conceptual model

Findings

Table 2. Naming research variables

Variable name	cod
Competence	COM
Religious Beliefs	RB
Education	ED
Supporting Public Interest	SPI
Virtualism	VI
Honesty	HO
Satisfaction	SA
Masculinity vs Femininity	MF
Collectivism vs Individualism	CVI
Ambiguity Aversion	AA
Power Distance	PD
Long-term Orientation vs Short-term Orientation	LVS
Professionalism vs Statutory control	PVSC
Uniformity vs Flexibility	UF
Conservatism vs Optimism	CON
Secrecy vs Transparency	SVT

Table 2 shows the descriptive analysis of the data:

Table 3. Statistics

	COM	RB	ED	SPI	VI	HO	SA	MF	CVI	AA	PD	LVS	PVSC	UVF	CON	SVT
N	Valid	384	384	384	384	384	384	384	384	384	384	384	384	384	384	384
	Missing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mean	4.7251	4.4876	4.6328	4.5972	4.5176	4.7168	4.6782	4.6840	4.6646	4.6630	4.8078	4.5266	4.6016	4.6710	4.6519	4.7613
Median	4.7143	4.5000	4.7500	4.6667	4.5000	4.7500	4.6842	4.6667	4.6000	4.6000	5.0000	4.6000	4.6667	5.0000	4.8333	5.0000
Mode	4.86	5.00	5.00	5.00	4.50	5.00	4.68	4.56	5.00	5.00	5.00	4.60	5.00	5.00	5.00	5.00
Std. Deviation	.20605	.40719	.35851	.41698	.27844	.34378	.21540	.20078	.31663	.31612	.25741	.25431	.39666	.40268	.40459	.38012
Variance	.042	.166	.129	.174	.078	.118	.046	.040	.100	.100	.066	.065	.157	.162	.164	.144
Skewness	-1.035	-.186	-.949	-.493	-.447	-.880	-.447	-.317	-.645	-.413	-1.373	-.426	-.430	-.722	-.637	-1.210
Std. Error of Skewness	.125	.125	.125	.125	.125	.125	.125	.125	.125	.125	.125	.125	.125	.125	.125	.125
Kurtosis	.948	-.883	.957	-1.182	.101	-.612	-.005	.050	-.623	-1.028	1.349	-.202	-1.357	-1.131	-1.233	-.228
Std. Error of Kurtosis	.248	.248	.248	.248	.248	.248	.248	.248	.248	.248	.248	.248	.248	.248	.248	.248
Minimum	4.00	3.25	3.25	3.67	3.75	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Maximum	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Sum	1814.43	1723.25	1779.00	1765.33	1734.75	1811.25	1796.42	1798.67	1791.20	1790.60	1846.20	1738.20	1767.00	1793.67	1786.33	1828.33

Research Primary Model

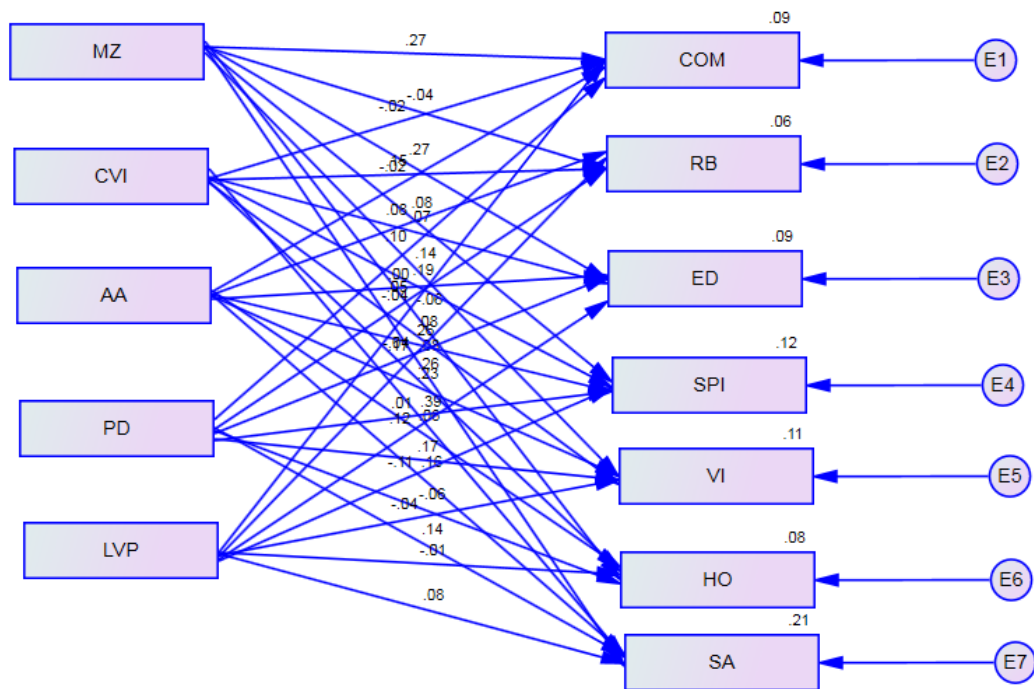


Diagram 2. Research structural model with standard coefficient

Fit Indices

Table 4. Fitness indices of general model

PCFI	PNFI	PRATIO	RFI	IFI	CFI	NFI	RMSEA	X2/df	General model
> .5	> .5	> .5	> .9	> .9	> .9	> .9	< .05	< 2	Reliability
.22	.222	.47	.123	.491	.468	.473	.184	13/99	Calculated values

The Chi square ratio of structural model to degree of freedom is 13.990 and is unsuitable. Comparative fit indices are all lower than 90% and unsuitable. RMSEA index is higher than 5% and unsuitable. Economizer indices (being economical) are all lower

than 50% and unsuitable. Therefore, this model needs to be corrected. AMOS correction indices used to modify the model.

Research Modified Model

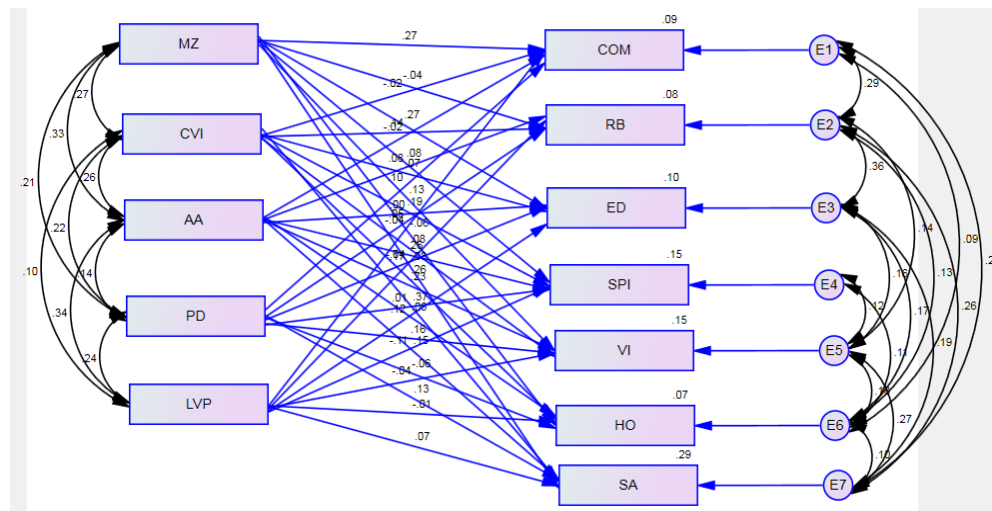


Diagram 3. Research modified model with standard coefficient

Table 5. General model estimations (the effect results of Hofstede cultural models on the parameters of ethical behavior development)

			Estimate	S.E.	C.R.	P	Label
COM	<---	MZ	.274	.056	4.927	***	.267
RB	<---	MZ	-.090	.110	-.822	.411	-.045
ED	<---	MZ	.481	.096	5.011	***	.270
SPI	<---	MZ	.156	.109	1.433	.152	.075
VI	<---	MZ	.184	.072	2.550	.011	.133
HO	<---	MZ	-.098	.093	-1.052	.293	-.057
SA	<---	MZ	.084	.051	1.642	.100	.079
COM	<---	CVI	-.016	.034	-.457	.648	-.024
RB	<---	CVI	.185	.067	2.748	.006	.144
ED	<---	CVI	.083	.059	1.415	.157	.074
SPI	<---	CVI	.250	.067	3.741	***	.189
VI	<---	CVI	.067	.044	1.502	.133	.076

			Estimate	S.E.	C.R.	P	Label
HO	<---	CVI	.286	.057	4.987	***	.263
SA	<---	CVI	.251	.031	8.021	***	.370
COM	<---	AA	-.014	.037	-.380	.704	-.021
RB	<---	AA	.098	.073	1.352	.176	.076
ED	<---	AA	-.002	.064	-.039	.969	-.002
SPI	<---	AA	.343	.072	4.759	***	.259
VI	<---	AA	.199	.048	4.162	***	.226
HO	<---	AA	.070	.062	1.139	.255	.065
SA	<---	AA	.101	.034	2.986	.003	.148
COM	<---	PD	.083	.042	1.989	.047	.104
RB	<---	PD	.082	.083	.994	.320	.052
ED	<---	PD	-.053	.072	-.738	.461	-.038
SPI	<---	PD	.023	.082	.275	.783	.014
VI	<---	PD	.176	.054	3.225	.001	.162
HO	<---	PD	-.081	.070	-1.150	.250	-.061
SA	<---	PD	.109	.038	2.842	.004	.131
COM	<---	LVP	-.034	.044	-.779	.436	-.042
RB	<---	LVP	.265	.086	3.077	.002	.167
ED	<---	LVP	.171	.076	2.261	.024	.121
SPI	<---	LVP	-.172	.086	-2.011	.044	-.105
VI	<---	LVP	-.044	.057	-.771	.441	-.040
HO	<---	LVP	-.007	.073	-.093	.926	-.005
SA	<---	LVP	.062	.040	1.558	.119	.074

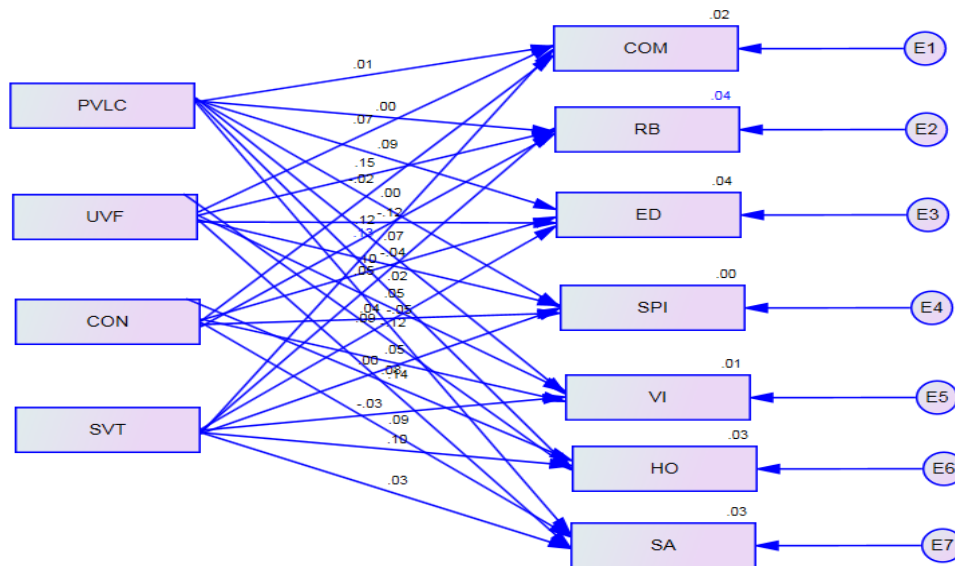


Diagram 4. Research structural model with standard coefficient

Table 6. Fit indices of general model

PCFI	PNFI	PRATIO	RFI	IFI	CFI	NFI	RMSEA	X2/df	General model
> .50	> .50	> .50	> .9	> .9	> .9	> .9	< .05	< 2	Reliability
.61	.85	.99	.83	.85	.92	.94	.17	13.254	Calculated values

The Chi square ratio of structural model to degree of freedom is 13.254 and is unsuitable. Comparative fit indices are all lower than 90% and unsuitable. RMSEA index is higher than 5% and unsuitable.

Economizer indices (being economical) are all lower than 50% and unsuitable. Therefore, this model needs to be corrected. AMOS correction indices used to modify the model.

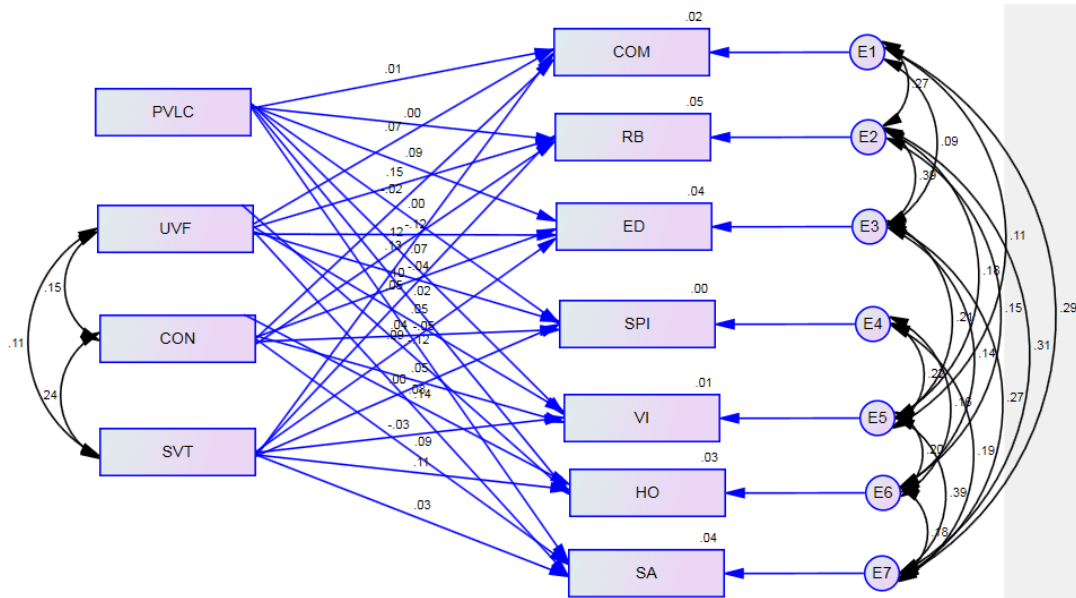


Diagram 5. Research modified model with standard coefficient

Fit partial indices (critical ration and p-value):

Table 7. Fit indices of general model

PCFI	PNFI	PRATIO	RFI	IFI	CFI	NFI	RMSEA	X2/df	General model
> .50	> .50	> .50	> .9	> .9	> .9	> .9	< .05	< 5	Reliability
.92	.93	.97	.94	.98	.98	.96	.05	2.033	Calculated values

Table 8. General model estimations (the effect results of Hofstede cultural models on the parameters of ethical behavior development)

			Estimate	S.E.	C.R.	P	Label
COM	<---	PVLC	.007	.026	.264	.792	.013
RB	<---	PVLC	.004	.051	.084	.933	.004
ED	<---	PVLC	.084	.045	1.867	.062	.093
SPI	<---	PVLC	.004	.054	.083	.933	.004
VI	<---	PVLC	.050	.035	1.413	.158	.072
HO	<---	PVLC	.016	.044	.362	.717	.018
SA	<---	PVLC	-.030	.027	-1.092	.275	-.055

			Estimate	S.E.	C.R.	P	Label
COM	<---	UVF	·/036	·/026	1/392	·/164	·/071
RB	<---	UVF	·/156	·/051	3/·55	·/002	·/154
ED	<---	UVF	-·/110	·/045	-2/438	·/015	-·/124
SPI	<---	UVF	-·/046	·/054	-·/856	·/392	-·/044
VI	<---	UVF	·/031	·/035	·/880	·/379	·/045
HO	<---	UVF	-·/100	·/044	-2/3·8	·/021	-·/118
SA	<---	UVF	·/073	·/027	2/211	·/007	·/138
COM	<---	CON	-·/011	·/027	-·/418	·/676	-·/022
RB	<---	CON	·/120	·/052	2/312	·/021	·/120
ED	<---	CON	·/089	·/046	1/929	·/054	·/100
VI	<---	CON	·/034	·/036	·/946	·/344	·/050
HO	<---	CON	·/066	·/044	1/498	·/134	·/078
SA	<---	CON	·/047	·/027	1/2··	·/089	·/088
SPI	<---	CON	·/040	·/055	·/740	·/459	·/039
COM	<---	SVT	·/072	·/028	2/244	·/011	·/133
RB	<---	SVT	·/050	·/055	·/913	·/361	·/047
ED	<---	SVT	·/084	·/049	1/222	·/085	·/089
SPI	<---	SVT	·/002	·/058	·/036	·/972	·/002
VI	<---	SVT	-·/019	·/038	-·/498	·/618	-·/026
HO	<---	SVT	·/095	·/047	2/·22	·/043	·/105
SA	<---	SVT	·/018	·/029	·/621	·/535	·/032

Discussion & Conclusion

The results related to question 1- What is the effect of “Hofstede” cultural models on the parameters of accountants and auditors’ ethical behavior development?

The research results showed that among cultural models of “Hofstede”, masculinity vs femininity has positive and significant effect on competence 0.267%, education 0.270, and virtualism 0.133. Collectivism vs individualism has positive and significant effect on religious beliefs 0.144%, supporting public interest 0.189%, honesty 0.263% and satisfaction 0.370%. The effect of ambiguity aversion on supporting public interest and virtualism and satisfaction is positive and significant as 259%, 0.266% and 0.148%, respectively. Power distance has positive and significant effect on competence 0.104%, virtualism 0.162% and satisfaction 0.131%. Long-term orientation vs short-term orientation has positive and significant effect on three parameters of religious beliefs 0.167%, and education 0.121% but it has negative and significant effect on supporting public interest -0.105%. Table 7

also shows a summary from the interpretation of other variables.

The discussed society comes from a culture with high power distance, where inferiors have been accustomed to superiors order them what to do, instead of taking democratic methods. In contrast, the development of ethical behavior comes from a culture with low power distance and flatter power structure where superiors and inferiors work in somehow equal situation. Society is more collective, while behavior belongs to a culture with more individualism, society prioritizes the opinion of group to individual. As a result, when a lady who had problem in walking was asked to state her opinion, she was not interested to state her personal opinion, because most people of society didn't have that problem. Since there was low uncertainty avoidance and high power distance in society, the members were more inclined to organize themselves as a big family where grandfather was the head of family. The head had the main power and he had to decide to take the best measure. Hofstede (1991) believes that culture is common thought of members of a group or class which distinguished them from other groups. In another definition, culture is

defined as a set of social behavior models, arts, beliefs, traditions and other human products and society or nation intellectual features. Corte and Chermac (2007) have interpreted culture as a firm chain which stabilizes organization. Keaton (2005) states that culture has been first used as a concept to classify societies geographically differed from each other and he emphasized on anthropological studies. After stating the general concept of culture, then the concept of organizational culture was discussed. The combination of culture and organization has created a new thought which none of those two concepts includes this thought. Organization is a metaphor for order and discipline, while culture elements are neither ordered nor disciplined. Therefore, culture in origination is like character in human. In other words, every organization has a character called organizational culture. Organizational culture describes a part of organization interior environment which is in fact a combination of commitments, beliefs and common values among organization members and are used to guide employees in doing their responsibilities. Shine (1992) believes that organizational culture has three layers of basic assumptions, values and culture symbols. Also, Hill and others (2000) maintain that organizational culture is a model of values, beliefs and learnt behaviors from the past with an experience has developed during the life of organizations and is revealed in the behavior of members. Martin (2002) considers organizational culture as models of concepts has been resulted from the association of different cultural symbols like tales, traditions, formal and informal experiences. Baltzard and Kook (2004) considers organizational culture like an origin for organizational processes including structure, hierarchy, human relations, organization management and performance, attitudes and

organization members perception. Also, organizational culture may be considered a combination of beliefs, values and presumptions in organization and all members of organization are exposed to them more or less and they are almost agreed upon and they have been well developed among manager and employees. Organizational culture may be led to the stabilization of organizational commitment, ethics improvement, more efficient performance and generally higher productivity and is accepted as “a fact of organizational life”. Clemente (2003) believes that organizational culture is a business non-transparent concept that leaders mostly ignore it. However, effective culture is sure the most valuable intangible asset of companies. Post and colleagues (2002) considers organizational culture as a mixture of ideas, traditions, traditional procedures, company values and common values which help employees’ natural behavior determination. Shine (2004) officially defined culture “a model of common basic assumptions that group has learnt it for problem solving, extra-organizational compatibility and intra-organizational integrity and it is so effective to be regarded credited. Therefore, new members regard it as a correct way to perceive, think and feel in relation to issues”.

The results of this study are consistent with the results of studies by Hasas Yeganeh and Maghsudi (2013), Etemadi and Rahmani (2009), Anna and colleagues (2018), Gordoninco and Ronald (2017), Christensen and colleagues (20165) and Felga (2016) but it is inconsistent with the results of studies by Lail and colleagues (2017), Tormo and colleagues (2016) Miller and Baker (201) and Tablini (2010). Table 8. The effect results of “Hofstede” cultural models on parameters of accountants’ ethical behavior development

			p-value	Effect
Competence	<---	Masculinity vs femininity	***	·/267
Religious beliefs	<---	Masculinity vs femininity	·/411	-·/045
Education	<---	Masculinity vs femininity	***	·/270
Supporting public interests	<---	Masculinity vs femininity	·/152	·/075
Virtualism	<---	Masculinity vs femininity	·/011	·/133
Honesty	<---	Masculinity vs femininity	·/293	-·/057
Satisfaction	<---	Masculinity vs femininity	·/100	·/079
Competence	<---	Collectivism vs individualism	·/648	-·/024
Religious beliefs	<---	Collectivism vs individualism	·/006	·/144
Education	<---	Collectivism vs individualism	·/157	·/074
Supporting public interests	<---	Collectivism vs individualism	***	·/189

			p-value	Effect
Virtualism	<---	Collectivism vs individualism	·/133	·/076
Honesty	<---	Collectivism vs individualism	***	·/263
Satisfaction	<---	Collectivism vs individualism	***	·/370
Competence	<---	Ambiguity aversion	·/704	-·/021
Religious beliefs	<---	Ambiguity aversion	·/176	·/076
Education	<---	Ambiguity aversion	·/969	-·/002
Supporting public interests	<---	Ambiguity aversion	***	·/259
Virtualism	<---	Ambiguity aversion	***	·/226
Honesty	<---	Ambiguity aversion	·/255	·/065
Satisfaction	<---	Ambiguity aversion	·/003	·/148
Competence	<---	Power distance	·/047	·/104
Religious beliefs	<---	Power distance	·/320	·/052
Education	<---	Power distance	·/461	-·/038
Supporting public interests	<---	Power distance	·/783	·/014
Virtualism	<---	Power distance	·/001	·/162
Honesty	<---	Power distance	·/250	-·/061
Satisfaction	<---	Power distance	·/004	·/131
Competence	<---	Long-term orientation vs short-term orientation	·/436	-·/042
Religious beliefs	<---	Long-term orientation vs short-term orientation	·/002	·/167
Education	<---	Long-term orientation vs short-term orientation	·/024	·/121
Supporting public interests	<---	Long-term orientation vs short-term orientation	·/044	-·/105
Virtualism	<---	Long-term orientation vs short-term orientation	·/441	-·/040
Honesty	<---	Long-term orientation vs short-term orientation	·/926	-·/005
Satisfaction	<---	Long-term orientation vs short-term orientation	·/119	·/074

The results related to question 1- What is the effect of “Gary” cultural models on the parameters of accountants and auditors’ ethical behavior development?

The results of study showed that: among cultural models of Gary, uniformity vs flexibility is positively influential on religious beliefs and negatively influential on education as 0.15% and 0.12%, respectively. Also uniformity vs flexibility has been influential on honesty -0.11% and on satisfaction 0.13%. Among accounting ethics parameters, conservatism vs optimism has only influenced religious beliefs 0.12% and also no significant effect has been observed on other professional ethics parameters of accountants. Also secrecy vs transparency has been able to only influence honesty positively and significantly as 0.10%. It is worth mentioning that other variables don't have significant effect, table 9 shows them. It is worth mentioning that the most effect of “Gary” cultural models is uniformity

vs flexibility on religious beliefs which is 0.15%. Gary's model is in fact the development of Hofstede's model in relation to cultural models where accounting values and performances have been added to social values and institutional consequences as a subset. Describing this model, Gary has mostly considered its role in predicting the effect of culture on accounting values and performances. He maintains that since accounting values are a subset of social values, so it is possible to consider them as a model of wider social values whose dimensions are obvious in financial reports and accounting standards. Four dimensions have been considered in this model for accounting values (professionalism, uniformity, conservatism and secrecy). They are similar to conservatism, secrecy, distrust and determinism have been considered by Arpen and Redbug in 1985. Professionalism vs statutory control is the reflection of a kind of preference to apply professional judgment and prepare rules by means of profession itself instead of observing

legal necessities and applying control on profession by government. Uniformity vs flexibility is the reflection of a kind of preference to use equal accounting methods in companies during consecutive years instead of flexibility and using different procedures and methods based on conditions and requirements of companies. Conservatism vs optimism is the reflection of a kind of preference for conservative selection facing with distrust resulted from future events instead of an optimistic approach and relying on freedom of action and accepting risk. Secrecy vs information transparency is the reflection of a kind of preference for confidentiality and discoloring information about business activities only to those who are closely in touch with management and financial affairs, instead of more transparent, more obvious and more clear confrontation when responding to the public. The main and the most important testable weakness of Gary's hypothesis based on the effect of cultural values on accounting procedures is disability in making a suitable framework to test the effect of culture on accounting technical criterion. As a result, Gary's testable hypothesis about aspects of accounting procedure which are related to measuring and disclosing financial information influenced by cultural models is deficient. For instance, Gary believes that

accounting values of conservatism and secrecy are more influential on information disclosure and measurement. But considering that information accounting value importantly influences the equal shape and content of financial statement and secrecy and conservatism don't have such an effect, Bidon and Willet have criticized Gary's opinion. As a result, it seems that the model of "Gary" is dominant on some important aspects of culture effect on accounting on one hand, but on the other hand, it is unable about some other important dimensions like shape and content of financial statements. The results of this study are consistent with the results of studies by; Namazi and Rajab Dorri (2021), Shayesteh Shojaei and colleagues (2020), Khalilpour and colleagues (2019), Nikbakht and colleagues (2019), Hasas Yeganeh and colleagues (2016), Bani Mahd and Beigy Harchgani (2012), Etemadi and colleagues (2010), Etemadi and Dianati Deylami (2008), William and colleagues (2020), Mladenovic and Martinov (2016), Alensia and Juliano (2015), Du and colleagues (2015), Stonciuviene and Naujokaitiene (2014), Graham (2012), Lu and colleagues (2012), Elias (2011), Lu and colleagues (2008), Blanthorn and colleagues (2007), Deconic (2005), Grasso and Kaplan (1998) and Burkafski and Yourges (1992).

Table 9. The effect results of "Gary" cultural models on parameters of accountants and auditors' ethical behavior development

			p-value	Effect
Competence	<---	Professionalism vs statutory control	•/792	•/013
Religious beliefs	<---	Professionalism vs statutory control	•/933	•/004
Education	<---	Professionalism vs statutory control	•/062	•/093
Supporting public interests	<---	Professionalism vs statutory control	•/933	•/004
Virtualism	<---	Professionalism vs statutory control	•/158	•/072
Honesty	<---	Professionalism vs statutory control	•/717	•/018
Satisfaction	<---	Professionalism vs statutory control	•/275	-•/055
Competence	<---	Uniformity vs flexibility	•/164	•/071
Religious beliefs	<---	Uniformity vs flexibility	•/002	•/154
Education	<---	Uniformity vs flexibility	•/015	-•/124
Supporting public interests	<---	Uniformity vs flexibility	•/392	-•/044
Virtualism	<---	Uniformity vs flexibility	•/379	•/045
Honesty	<---	Uniformity vs flexibility	•/021	-•/118
Satisfaction	<---	Uniformity vs flexibility	•/007	•/138
Competence	<---	Conservatism vs optimism	•/676	-•/022
Religious beliefs	<---	Conservatism vs optimism	•/021	•/120
Education	<---	Conservatism vs optimism	•/054	•/100
Supporting public interests	<---	Conservatism vs optimism	•/344	•/050

			p-value	Effect
Virtualism	<---	Conservatism vs optimism	·/134	·/078
Honesty	<---	Conservatism vs optimism	·/089	·/088
Satisfaction	<---	Conservatism vs optimism	·/459	·/039
Competence	<---	Secrecy vs transparency	·/011	·/133
Religious beliefs	<---	Secrecy vs transparency	·/361	·/047
Education	<---	Secrecy vs transparency	·/085	·/089
Supporting public interests	<---	Secrecy vs transparency	·/972	·/002
Virtualism	<---	Secrecy vs transparency	·/618	-·/026
Honesty	<---	Secrecy vs transparency	·/043	·/105
Satisfaction	<---	Secrecy vs transparency	·/535	·/032

It is recommended to do applied, analytical and practical studies to open new horizons to achieve objectives in accounting and auditing as educating ethics before being employed in accounting and references of academic course planning and other related intuitions include headings related to ethical principles and professional behavior code into accounting and auditing academic courses to coordinate with ethical principles and international behavior code.

Ethics elements are key factors for organization managers so managers and executive body of organizations have to be aware of this issue not to disrupt ethics and behavior based on it. In order to have a healthy organization, first managers have to do ethical values, if this important matter is not realized, the sense of commitment to bring up ethical employees is created. The positive effects of ethical development in workspace are organizational legitimacy and its measures, the improvement of relationships among employees, increasing the atmosphere of mutual understanding and decreasing conflicts, increasing commitment and responsibility of employees, the enhancement of productivity, information free flow and making trust among employees, synergy, reducing the level of control, increasing organizational loyalty and preferring organizational interest to personal interest based on organizational spontaneity which all of them approve the health of an organization.

Managers in auditing institutions are recommended to take measure to make or develop ethical culture in auditing institutions considering the effect of cultural models of "Hofstede" on the parameters of ethical behavior development. Also, considering the importance and the role of ethical culture dominating institutions, auditing organizations are recommended to make effort to make, promote and

support culture development among institutions and put emphasis on executing it.

Also, it is recommended to pay attention to this issue when employing individuals in accounting and auditing institutions explain the importance of culture dominating such institutions holding academic courses. Accordingly, educating ethics to auditors before employing them in this profession may make them be ready when facing with ethical issues in their decision-makings and suitably encounter with real situations and reinforce their decision-making skills and their professional behavior because education leads to the reinforcement of ethical values of accountants and auditors.

Considering the results which are based on recognizing the parameters of accountants' ethical behavior and organizational health, educating ethical principles and selecting employees with potential ethical capacity, managers' commitment to ethical standards, reinforcing ethical behavior and preparing ethical prisms and putting it into practice in organizations are among necessities of a healthy organization. Observing ethical principles and ethical procedures like following senior employees and commitment to cultural and ethical framework of institutions and a punishment and reward system will make accountants observe ethical principles when auditing and when there is a performance evaluation system, the auditors will try to do auditing procedures more accurately and more perfectly. This will make auditors explore and report distortions exist in financial statements and as a result, it will improve the quality of their work. So that accountants are not exposed to the pressure resulted from auditing time shortage and enough time is predicted for each of auditing stages. According to the above items, it is recommended that commentators and experts in

accounting and auditing and accountants and financial CEOs of companies consider this important matter in their auditing institutions to commitment to ethical principles and professional behavior code and institutions culture and also a healthy atmosphere in institutions based on doing a behavior correctly and commitment to honesty to prevent auditors doing unconventional and against ethical principles behavior. It is possible to significantly consider organization responsible with the dominance of professional ethics and ethical development in workplace. On the other hand, ethical development in every organization is considered a competitive advantage, because ethical principles is a prerequisite to have a healthy and productive organization and it is possible to achieve this important matter by educating employees and selecting employees with ethical capacity and reinforcing ethical behavior through reward and preparing ethical rules and codes besides committing managers to ethical standards.

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