



Investigating the effective factors on reporting professional misconduct in auditing with the foundation's contextual approach

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ABSTRACT

The purpose of the research is to explain the model of professional ethics, professional judgment that is effective on reporting professional misconduct in auditing. In this research, SmartPLS-linear structural relationship model was used for data analysis. Structural equations limit the possibility of arbitrarily choosing observable variables that are actually components of latent variables. In fact, structural equations examine the validity of selected variables. Research data was collected using questionnaires distributed among the statistical population. The results show that professional ethics and professional judgment have an impact on reporting professional misconduct in auditing.

Keywords:

Professional ethics, reporting professional misconduct in auditing, auditor skills.

1. Introduction

Ethics is a comprehensive subject that covers all aspects of human life. The ever-increasing growth of human societies and the increasing complexity of social relationships have created new needs. The emergence of various professions is the result of the effort to respond to these needs, which are formed with the passage of time and changing conditions and gradually follow the course of development and evolution. Due to the necessity of division of work and specialization of affairs, these professions are becoming more integrated day by day and play a comprehensive role in improving the general welfare of societies. The continuation of the life of any profession and the employment of its members depends on the type and quality of services that are provided and the credibility and trust that is gained as a result of providing these services. This credit and trust is the main capital of any profession and maintaining it is very important. This requires that the main task and goal of every profession and its members is to serve the society and personal interests are interpreted and pursued only within the framework of providing these services. Auditing as a profession is not separate from this and due to the type and nature of the services it provides, it must have high credibility and trust. Also, the continuation of this credit and trust and its strengthening depends on the intellectual and practical adherence of the members of the profession to its behavioral and ethical standards.

The category of ethics and practicing professional ethics is a serious and important topic in the field of accounting, which directly affects the honesty and ability of accountants to gain public trust. Especially, the lack of correct and ethical training can lead to fraudulent activities (Nair et al., 2018). Fraudulent activities cause destructive effects on investment and financial markets, because people argue that these actions are due to the unethical behavior of accountants and their lack of correct understanding of ethical principles, and this has caused an ethical crisis in the accounting profession. Erkman et al., (2014). Therefore, according to the numerous financial scandals in recent years, the emphasis on the issue of ethics in accounting has been taken into account, the mistakes and ethical slips that have been observed in the case of some auditors have been the cause of many audit failures since the very early days of the birth of the auditing profession. It has attracted a lot of

attention. Now, not all audit failures are related to the unethical behavior of auditors, but many of them are related to the unethical or at least unprofessional behavior of parts of the auditors (Klikman, 2001).

Therefore, following the failure of audit institutions, legislators established laws and standards such as the Code of Professional Conduct to expand ethical and professional behavior among auditors. In fact, professional accounting bodies have developed guidelines through the Code of Professional Conduct to motivate auditors to increase ethical behavior (Allin et al., 2013). The International Federation of Accountants emphasizes ethical rules that ensure the responsibility of auditors to protect the public interest in the best possible way. Of course, ethical rules are a formal authority in determining honesty and its visibility from an auditing point of view, and elements such as the level of culture and values are informal factors that influence the auditor's decision. As a result, the implementation of ethical laws (as an official authority) along with the level of culture and values (as an informal authority) are important elements in guiding auditors towards fair and ethical behavior.

However, unethical behavior among auditors is still happening; Therefore, paying attention to the role of ethics is considered a very important issue because in addition to the fact that accountants and auditors may violate the interests of shareholders by not complying with ethical standards; Considering that accounting information is the input of many economic decision-making systems, the role of accounting is also very important (Etemadi and Rahmani, 2018). Therefore, considering the importance of the subject, the purpose of this research is the factors affecting the reporting of professional misconduct in auditing.

Literature Review

The main purpose of accounting is to provide useful information for making economic decisions by managers, investors and other users. Therefore, accountants, as reporters and financial intermediaries between the company and the capital market, have a serious responsibility towards the society. The existence of a high amount of frauds in which accountants have been involved with auditors, managers or executive officials has led to the emergence of ambiguities and raising questions regarding the honesty and trustworthiness of

professional accountants. Another main issue in the field of accounting profession is the exclusive advantage of legal audit that certified accountants have and the ability to respond, which is one of the requirements of this exclusive advantage. Major negligence in auditing, such as unusual and exceptional errors and slips, causes losses to investors, which is beyond ethical assumptions. The unethical actions of accountants and auditors, while distorting public trust, also disrupt the efficient functioning of capital markets, as a result, the necessity of having professional ethics along with scientific qualifications and specialized abilities is important for accountants and auditors.

Paying attention to the auditing professional code of conduct requires auditing institutions to respond to the illegal activities of people whose actions and behavior have adverse effects on the behavior of others. Also, these institutions must adhere to their legal obligations in order to maintain their reputation and credibility. The current studies in the field of professional code of conduct of accountants and auditors are focused on increasing the understanding and acceptance of accepted professional ethical principles (Duska, 2003).

In the wake of unethical, illegal behavior and recent financial scandals, this fact becomes more apparent that despite the controls and the establishment of laws, basic practices and unethical behavior among auditors has become worse. Due to the need of people in the society for a reliable authority that can verify the financial statements provided by companies, away from any biased tendencies, the need to pay attention to ethics in the auditing profession is very important. The society has many expectations from the people of this profession and people should trust the services provided. In general, it is difficult and to some extent impossible to achieve the goal of auditing without the existence of ethics.

Relying on the above material, it becomes important to investigate the factors affecting the report of professional misconduct in auditing. Also, conducting the present research is important from several aspects: 1) the obtained results can lead to the development of the theory of the subject and the benefit of educational and research centers. 2) Company managers can benefit from the results obtained in their decisions to protect the rights of

investors. 3) The stock exchange organization can benefit from the results obtained in order to apply the laws and regulations. 4) Investors can gain new insight into companies based on the obtained results. Regarding the innovation of the research, it can be said that the current research can be examined from the aspect of monitoring the auditing field and also examining peers in order to improve the quality of auditing. Also, due to the fact that we have conducted interviews and surveys of experts, theoretical and practical issues have been examined and analyzed together.

In a study, Oran and Younser (2022) examined the influence of leadership styles and organizational justice and trust on the reporting of audit violations. Behavior patterns and leadership of managers play an important role in encouraging employees to report their colleagues' violations. They found that organizational trust and justice is an important feature in the organization's success in reducing violations and increasing organizational productivity. According to them, the increase in the reporting of violations by employees indicates the success of the organization's management in the leadership and management of employees. Tahir and Hamid (2021) investigated the accountants' understanding of the factors affecting the ethical behavior of auditors in Nigeria. The collected data were analyzed using non-parametric tests (Wilcoxon rank test and Mann-Whitney test) in order to investigate the difference in the perception of formal and informal accountants about personal factors affecting auditors' ethical behavior. The results showed that, with the exception of auditors' age, there is a consensus in the understanding of official and non-attende accountants about the personal factors affecting auditors' ethical behavior. While there were different and significant views about the effect of age on auditors' ethical behaviors, fear of punishment, religion, upbringing, conscience, gender, and personal values were influential on auditors' ethical behaviors. This study adds value to professional accounting bodies because it provides empirical explanations for guiding the pursuit of sustainable and flexible ethical values among accounting professionals. Taylor's research (2020) examined the influence of the nature of corruption, organizational culture, and employee attitudes and actions on internal misconduct reporting in APS. The results showed that the respondents make disclosures for most types of internal corruption: fraud,

conflict of interest, illegal disclosure of government information, and deviation from the path of justice. Their behavior was not affected by the observation of theft of official assets. They were unlikely to report observations of empathy. Active observers of workplace harassment (those who blow the whistle after seeing someone else being harassed) are three times more likely to report harassment internally than passive observers.

Methodology

Considering the nature of this research, it is considered as applied research because its purpose is to develop knowledge and awareness in the field of behavioral research in investment and financial profession. Also, in terms of method, this research is among descriptive-survey researches. The theoretical framework and background of the research is done through induction and data collection, and the final result is done through the questionnaire to confirm or reject the hypotheses. Since this research will be conducted in a real environment, i.e. audit institutions and auditors working in the profession, it is considered part of field research.

In this research, SmartPLS-linear structural relationship model was used for data analysis. Structural equations limit the possibility of arbitrarily choosing observable variables that are actually components of latent variables. In fact, structural equations examine the validity of selected variables. Structural equation technique is a mixture of two analyses: a- measurement model; B- structural function model.

The measurement model or confirmatory factor analysis section specifies how the latent variables or hypothesized constructs are measured in terms of a larger number of observable variables. The structural function part or path analysis specifies the causal relationships between these latent variables. In other words, the measurement model answers the questions related to the validity and validity of the observed variables, and the structural function model answers the questions related to the intensity of the causal relationships (direct, indirect, and general) between the latent variables and the amount of variance explained in the whole model. Therefore, a Lisrel model provides the possibility for the researcher to evaluate the measurement errors and estimate the parameters of the model at the same time. On the other hand, compared

to other statistical tests such as regression techniques and analysis of variance, which only determine the relationships between the selected variables, Lisrel has more ability and is also successful in path analysis because path analysis is a process consisting of consecutive separate steps that are based on multiple regressions; While Lieserl's analyzes are continuous and combined. Path analysis (unlike Lieserl) assumes that the observed measures are equal to the values of the latent variables (when in practice such an assumption is incorrect) since it cannot determine the total measurement errors between the observed and latent variables. That's why McLaughlin says: Lisrel is a complete information technique.

Friedman test

Friedman's test is a non-parametric test that is used to compare three or more dependent groups that are measured at least at the rank level. This test can also be used for continuous data (interval or relative), but their ranking is also considered when calculating these data. Friedman's test is the non-parametric equivalent of dependent F test in repeated measures analysis of variance. In this case, there is no need for assumptions such as normality of distribution, equality of variances and continuity of the scale to perform variance analysis of repeated data. Therefore, in the variance analysis of repeated measurements, if one or all of the mentioned initial assumptions are rejected, Friedman's test is used. The following table shows the test result for the variables of this research:

Table 1. Freedman Test

Variables	Mean Rank	Rank
Ethics	2.03	2
Professional judgment	1.00	3
Other factors	2.97	1

As can be seen from the table above, other influencing factors have an average of 2.97 and are ranked first in importance from the respondents' point of view. Professional ethics with an average of 2.03 is ranked second in importance, and after that, the variable of professional judgment is considered as the third group of factors influencing the report of professional audit misconduct.

First order confirmatory factor analysis

First, the approval status of individual indicators in causal conditions is examined, and then the entire causal conditions are checked together. In order to evaluate the presented model, the path analysis method was used in the structural equation model process with the help of Lisrel software, and the findings are presented below. In order to check the fit of the model, the chi-square indices, the chi-square ratio index on the degree of freedom, and the goodness-of-fit index of the root mean square error of approximation were used. If the chi-square is not statistically significant, it indicates a very good fit, but since this index is often obtained in samples larger than 100, it is not a suitable index for model fit. If the index of the ratio of the chi-square to the degree of freedom is less than 3, it indicates a very good fit, the chi-square quantity is highly dependent on the sample size, and a large sample of the chi-square quantity is more than it can be attributed to the model being wrong. , Increasing. The criteria of goodness of fit index and adjusted goodness of fit index indicate a measure of the relative amount of variances and covariances that is explained by the model; both of these criteria are variables between zero and one, the closer they are to the number one, the goodness of fit. The model is more consistent with the observed data.

If the comparative fit indices of the adjusted goodness of fit index, the goodness of fit index is greater than 0.90 and the root mean square error index is less than 0.08, it indicates a good fit of the model. Also, the minimum average variance explained in Lisrel is 0.35 acceptable and the combined reliability is at least 0.5. If there is minimum average explained variance and composite reliability, it can be said that the model has convergent construct validity. Also, in the field of model fitting and for the purpose of fitting the model and confirming the aforementioned statistical indicators in each model, removing the questions and components that have a factor load lower than 0.3 can be removed and improve the fitting of the model.

The value of NFI or Bentler-Bonnet normalized fit index obtained is 0.90, which according to the standard value of 0.9, which is the optimal limit of this index, the model has a good fit according to this index. It is also observed that the value of RFI or the relative fit index obtained is 0.92, which according to the standard value of 0.9 is the optimal limit of this index, so it can

be said that this model has a good fit according to this index. Is. In addition, the value of NNFI or non-standard Bentler-Bonnet normalized fit index obtained is 0.90, which according to the standard value of 0.9, which is the optimal limit of this index, and actually states that the model according to this index of It has a good fit. It is also observed that the value of IFI or incremental fit index obtained is 0.93, which according to the standard value of 0.9 is the optimal limit of this index. So this index refers to the optimal fit of the model. Also, the value of CFI or comparative fit index obtained is 0.92, which according to the standard value of 0.9, which is the optimal limit of this index, the model has a good fit according to this index.

These findings are presented below:

Table 2. The results of fitting the model

Index type	Standard rate	Model fit	Result
NFI	≤0.9	0.90	favorable
RFI	≤0.9	0.92	favorable
NNFI	≤0.9	0.90	favorable
IFI	≤0.9	0.93	favorable
CFI	≤0.9	0.92	favorable
GFI	≤0.9	0.90	favorable
P-Value	0.05≤	0.00	favorable
SRMR	≥0.08	0.075	favorable

The value of GFI or adaptive fit index obtained is 0.90, which according to the standard value of 0.9, which is the optimal limit of this index, the model has a good fit according to this index. Finally, we see that the value of SRMR or the standard square root of the obtained residual mean square is 0.075, which according to the standard value is less than 0.08, which is the optimal limit of this index, so we conclude that the model according to this index It has a good fit.

Test of structural models

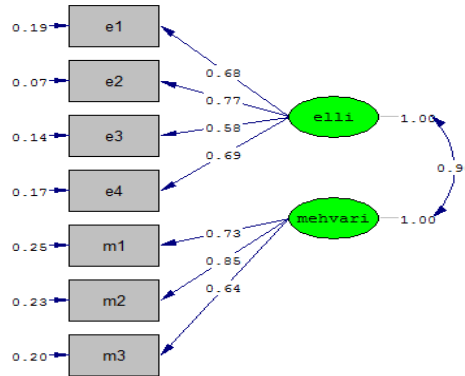
Given that; The results of the first-order factor analysis of the measurement of endogenous and exogenous variables showed that all constructs have the necessary validity and reliability, therefore, in this part, the overall structure of the conceptual model of the research is tested, to determine whether the theoretical relationships between the variables At the stage of developing the conceptual framework considered by the researcher, it was confirmed by the data or not. In relation to this issue, three issues are considered:

The signs (positive and negative) of the parameters related to the communication paths between the latent variables show whether the calculated parameters have confirmed the hypothesized relationships.

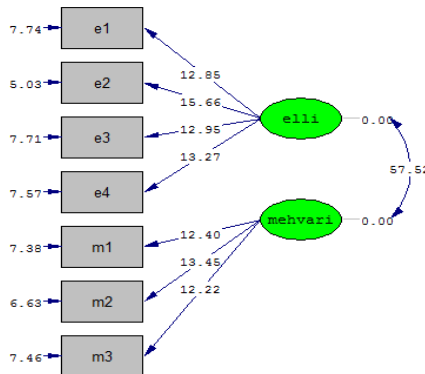
the value of the estimated parameters; It shows how strong the predicted relationships are. Here, the

estimated parameters must be significant. That is, the absolute value of t-value must be greater than 1.96.

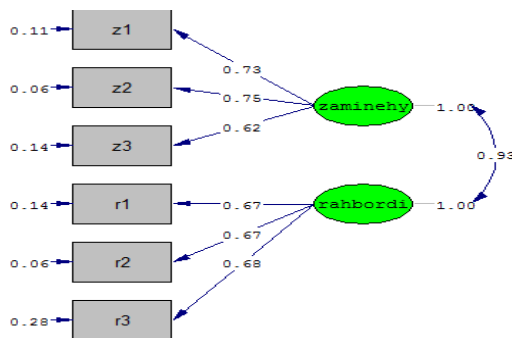
The multiple correlation square (R2) shows the amount of variance of each internal (dependent) latent variable that is explained by the external (independent) latent variables. The higher the value of (R2), the higher the explanatory power of the variance.



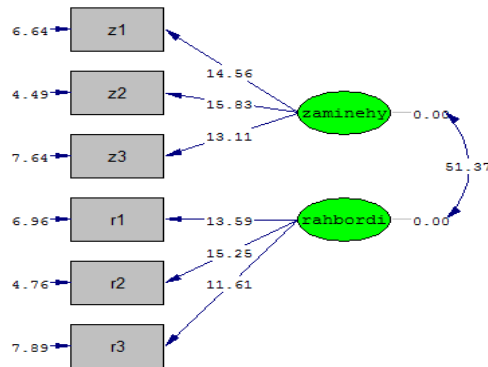
Chi-Square=36.80, df=13, P-value=0.00045, RMSEA=0.109



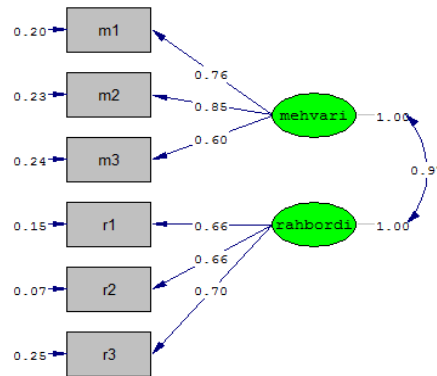
Chi-Square=36.80, df=13, P-value=0.00045, RMSEA=0.109



Chi-Square=27.25, df=8, P-value=0.00064, RMSEA=0.125



Chi-Square=27.25, df=8, P-value=0.00064, RMSEA=0.125



Chi-Square=36.88, df=8, P-value=0.00001, RMSEA=0.153

Chart of path coefficients: This chart is designed according to the figure below based on the relationship between research variables. In this model, the correlation coefficients are shown on the corresponding arrows. The one-way arrows between the variables of the model indicate the standard coefficients between the two variables. Structural equation modeling includes two real models, the measurement model that shows how the measurement variables together describe the data and the structural model that shows how the constructs are related to each other.

Standardized coefficients diagram: This diagram is the same as the path coefficients diagram, with the difference that the standard error has been removed and the coefficients have been checked in a standard way.

To express the acceptability of the model, the Bentler-Bonnet normalized fit indices, relative fit, incremental fit, Tucker-Lewis, adaptive and perfect square indices have been used, and the results obtained from the model can be checked in the table below.

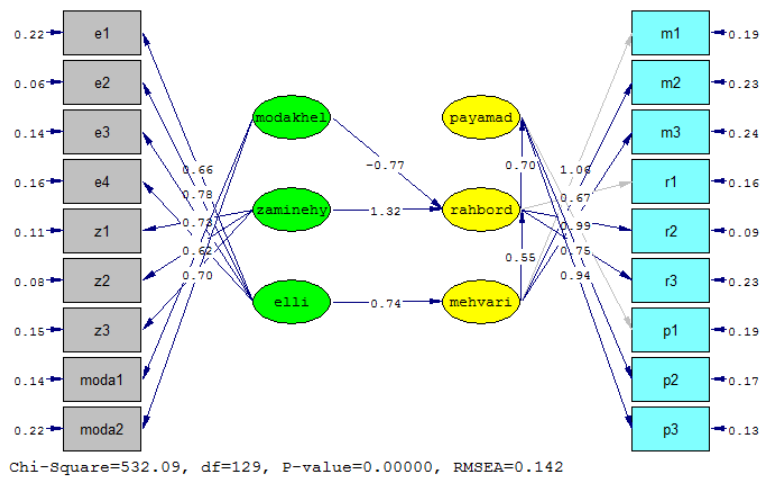


Table 3. Model fit indices

Index type	Standard rate	Model fit	Result
NFI	≤0.9	0.94	favorable
RFI	≤0.9	0.93	favorable
NNFI	≤0.9	0.94	favorable
IFI	≤0.9	0.95	favorable
CFI	≤0.9	0.95	favorable
GFI	≤0.9	0.94	favorable
RMSEA	>0.1	0.1	favorable
SRMR	≥0.08	0.049	favorable

The value of NFI or Bentler-Bonnet normalized fit index obtained is 0.94, which according to the standard value of 0.9 which is the optimal limit of this index, the model has a good fit according to this index.

The value of RFI or the relative fit index obtained is 0.93, which according to the standard value of 0.9, which is the optimal limit of this index, the model has a good fit according to this index.

The value of NNFI or Bentler-Bonnet non-standardized normalized fit index obtained is 0.94, which according to the standard value of 0.9 which is the optimal limit of this index, the model has a good fit according to this index.

The value of IFI or incremental fit index obtained is 0.95, which according to the standard value of 0.9, which is the optimal limit of this index, this index refers to the optimal fit of the model.

The value of CFI or comparative fit index obtained is 0.95, which according to the standard value of 0.9,

which is the optimal limit of this index, the model has a good fit according to this index.

The value of GFI or comparative fit index obtained is 0.92, which according to the standard value of 0.9, which is the optimal limit of this index, the model has a good fit according to this index.

The value of RMSEA or the root mean square of the obtained estimation error is 0.1, which according to the standard value equal to 0.1, which is the optimal limit of this index, the model has a good fit according to this index.

The value of SRMR or the standard square root of the obtained residual mean square is 0.049, which according to the standard value is less than 0.08, which is the optimal limit of this index, the model has a good fit according to this index.

Conclusions

Auditors have the sole responsibility of assessing significant distortions caused by fraud and mistakes in the financial statements, and this has been specified in the scope of their reports. In this sense, the words fraud and mistake do not include financial violations, and auditors comment on financial statements based on approved accounting and auditing standards, and violation of these standards is also considered a professional violation and causes them to be disciplined.

Therefore, the present study focused on the modeling of ethical factors and professional judgment effective on the reporting of violations in auditing. The results of this research can provide evidence to identify

and rank the factors affecting the violation report in the audit. The results of this research provide the policymakers of the auditing profession with useful information about the factors affecting auditors' misconduct reports. These results can be used in planning to formulate the principles of professional ethics and policy in recruiting auditors, especially certified accountants. Introducing the research background related to violation reporting is one of the other achievements of this research. By studying more in this area and identifying other influencing variables on violation reporting, more dimensions of this phenomenon can be revealed. Therefore, it can be said that this research provides a basis for future research for students and researchers to take a big step in the direction of creating a culture of violation reporting in the audit field and lead to the increasing promotion of this profession.

The effects of emotional characteristics and psychological and personal factors: this research showed that emotional characteristics and psychological and personal factors can have a positive and direct effect on auditors' judgment and decision-making in reporting violations and frauds. Hence, it can be said that emotional characteristics along with ethical factors can influence the reporting of misconduct in the audit profession in order to promote professional ethics.

Also, other evidences of this research confirm that in the auditing profession, the improvement of professional judgment is closely related to the promotion of moral and emotional characteristics; This is because during the audit process, auditors experience different emotional reactions and react to them. Positive and especially negative emotions and mental states by auditors can cause their partiality and ultimately have a bad effect on professional judgment and finally reporting violations. Professional judgment should be based on reason, and someone is allowed to do it who is able to obtain the necessary reasons for his judgment. Necessary reasons are the same evidences that are collected in the audit work from interaction with the employer's personnel, and emotions during this process play an important role in the way of gathering and finally, judging and deciding on reporting the violation or not reporting it. So, emotional factors should be paid attention to as one of the most important factors affecting the audit violation report. In this context, awareness can be

institutionalized in audit programs to encourage auditors to make efforts and willingness to collect information regularly instead of collecting them based on emotions. Similarly, awareness techniques may also be useful for auditors in cases related to the possibility of litigation against them.

Auditor's experience: other evidence shows the effect of the auditor's experience on the judgment and as a result the report of the audit violation; This effect can be explained in such a way that less experienced auditors commit more mistakes compared to experienced auditors and ultimately affect professional judgment and audit quality; Also, experienced auditors have a mental structure that enables them to gather relevant information and make correct judgments. Considering the competitiveness of the auditing market in the past years, which has become even more after the recent economic crisis, this issue has led to a lot of pressure from the owners on the auditors. There will be unusual conditions, audit institutions will be forced to reduce the cost of the audit through the use of less experienced and cheap forces, or the pressure to do the work will be raised with a time limit. In any case, it will severely damage the quality of audit and the level of their professional judgment and will cause irreparable damage to the position of the profession in society. Therefore, measures should be taken so that audit institutions are not exposed to the pressure of audit fees and time budget. In other words, as much as possible, audit institutions should not be allowed to be in conflict between the cost price and audit quality.

Professional ethics: In addition, it was observed that professional ethics is effective on the reporting of professional misconduct in auditing; In explaining the results of this research, it can be stated that compliance with ethical principles and ethical procedures by independent auditors such as following high-ranking employees and adhering to the professional and ethical framework of audit institutions and the existence of a punishment and reward system in addition to the existence of a management system based on ethics, it will make the auditors consider themselves bound to comply with ethical principles in all stages of the audit. Establishing a performance system based on ethical principles and standards in audit institutions makes auditors perform audit procedures more accurately and more completely and discover and report distortions that may exist in financial statements, and as a result improve their performance.

. Therefore, auditors must oblige themselves to fully comply with the fundamental principles of professional ethics, which include: Honesty (the official accountant must be honest in performing his professional services. Honesty does not only mean being honest, but fair and honest treatment. also includes Impartiality (the certified public accountant must be impartial and must not allow any prejudice, partiality, conflict of interest or influence of others to distort his impartiality in providing professional services.); Professional competence and care (the certified accountant must perform professional services with accuracy, competence and perseverance. He is always obliged to maintain the level of his professional knowledge and skill at a level that can ensure that his services are acceptable and based on The latest developments in the profession and laws and regulations are presented.); Confidentiality (The certified public accountant must pay attention to the confidentiality of the information that he obtains in the course of providing his professional services and must not use or disclose such information without the express permission of the employer or employer. unless legally or professionally he has the right or responsibility to disclose it.) Professional behavior (the certified public accountant must act in a way that is compatible with his professional reputation and avoid doing actions that may damage the reputation of his profession (and professional rules and regulations) the certified accountant must perform specialized professional services in accordance with professional rules and regulations and also carry out the requests of his employer or employer with skill and accuracy in a way that meets the requirements of honesty, impartiality and independence is compatible with him in the case of working official accountants).

Ethical components: In addition to being proficient in their professional activities, auditors should also pay attention to their ethical responsibilities and the development of safe behavior. Therefore, the variables that can affect ethics should be identified and managed in the next stages. All accountants and auditors have a valid and accepted ethical rationale for following accepted standards. However, all accountants and auditors - even experienced ones - have obligations to themselves and their colleagues that they must fulfill when necessary. They also have obligations that they must implement regarding the ethical laws and how to implement them and the way of working that governs

their professional procedures. It is not important that some ethical rules may be imposed only for a class or a list of employees of a profession, but the acceptance of these ethical rules by the employees of the profession is important. Ethical laws should be compiled with a clear conscience and with great care, away from any personal opinion or any other deviation such as indifference and inattention. Another issue that should be considered is that following moral laws should not be done in the form of blind obedience; Rather, it should be based on the knowledge of the philosophy of these laws, the logical and rational basis of its compilation.

Regarding the auditor's experience and skill: With the increase in the complexity of audit issues, a significant difference can be seen between the judgments of people with the necessary experience and specialized and technical skills and those without these components. In more complex tasks that require more precision and insight, the role of technical and scientific training and experience is more visible. These results can provide appropriate empirical evidence for the recent actions of the public accountants community that firstly: a higher education degree has an effective role in making appropriate audit judgments, secondly: a higher education degree along with experience can provide more appropriate and accurate audit judgments. and should not be satisfied only with a higher academic degree or higher practical experience.

According to the studies conducted in this research, it is suggested to the researchers to conduct research in the following fields:

Evaluating the impact of financial proposals on the willingness of accountants to report violations

Evaluating the impact of individual and environmental factors on the willingness of accountants to report violations

Investigating legal protections for reporting violations in the accounting and auditing profession

Identifying and ranking the factors affecting audit violation reporting with the help of data mining or artificial networks.

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