



## Identifying the Components of Interactional Justice and Investigating Their Effect on Auditors' Willingness to Whistleblowing

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### ABSTRACT

Historically, the conceptual and research position of social justice has been focused on the field of distributive justice and procedural justice; While the review of studies shows that these dimensions and components have evolved over time and it is necessary to know other effective factors in this field according to the field of auditing. In auditing and especially in the field of fraud reporting, it is not only the reward and encouragement of auditors that leads to motivating them, but also a set of other factors such as access to transparent and timely information are effective. In this research, by reviewing the theoretical literature by means of content analysis and interviewing audit experts, and then distributing questionnaires among the auditors who are members of the Certified Public Accountants Society of Iran, the components of interactive justice were identified and their impact on auditors' willingness to report fraud was investigated. The results of content analysis and then screening the indicators obtained by interviewing experts showed that interactive justice includes 2 dimensions, 8 components and 23 indicators. The dimension of interpersonal justice (including 4 components of respect, politeness and courtesy, support for disclosure and organizational relations) and informational justice (including 4 components of correctness and sufficiency of information, honesty and transparency, fair distribution of information and informational justification of decisions). The results also showed that the informational justification of decisions has the greatest impact on fraud reporting.

**Keywords:** social justice, interactive justice, interpersonal justice, informational justice, Whistleblowing



## 1. Introduction

In the accounting profession, fraud reporting is of particular importance as a behavior that considers the interests of society. High-quality corporate financial disclosure is critical to ensuring the smooth functioning of capital markets. Management, audit committees, regulators, investors, auditors and analysts are all integral parts of the financial reporting ecosystem. However, an often-overlooked group of people are whistleblowers, although they play an important role in exposing accounting fraud (Nan et al., 2022). A warning in the field of auditing is a voluntary act based on which audit staff report unethical behaviors committed by the organization's staff, regardless of existing standards and legal requirements, to any institution (internal or external) that has the ability to correct such wrongdoings. Vahdati et al., 1401). As a result, auditors are expected to disclose and warn about violations in the public interest; But despite this importance, research in this field has shown that auditors have little tendency to warn about their colleagues. For example, Vinancia et al.'s research (2020) showed that 41% of auditors are aware of the occurrence of fraud, but 31% of this number are not willing to report fraud.

According to this necessity, various models and theories were presented by researchers to explain the factors affecting the reporting of fraud cases. For example, Near and Miceli's model of power, dependence and motivation theories (1992), voluntary reporting model of Schultz and colleagues (1993), moral intensity model of Jones (1991), Ajzen's theory of planned behavior (1991), organizational justice theory of Seifert et al. (2010), the theory of logical action by Trungmath and Sweeney (2013) and... are examples of these models. The trend of these models shows that in recent years, the role of social factors, including social justice, on disclosure mechanisms has become more prominent. Leslie Kaspavel (2016) states that new critical accounting approaches are moving towards equalities, social justice and freedoms. In accounting, the application of the theory of justice should provide solutions that are impartial, favorable and fair from a social point of view (Aghdam Tahareh et al., 2018). The relationship between the phenomenon of fraud reporting and social justice is because this phenomenon has a significant relationship with attitudinal and behavioral variables. Social justice plays an important role in the organization and how

people are treated in organizations may affect the beliefs, feelings, attitudes and behavior of employees. From this point of view, considering that the action of auditors in fraud reporting can affect their behavior under the influence of these dimensions, it is predicted that the issue of social justice in the field of fraud reporting will affect the behavior of auditors.

But in particular, the conceptual and research position of social justice has been historically focused on the field of distributive justice and procedural justice; While the review of studies shows that these dimensions and components have changed over time and it is necessary to be proportionate.

With the field of auditing, other effective factors in this field are known. This necessity is especially due to the fact that the understanding of social justice in the field of fraud reporting, in previous researches, has been more focused on limited aspects such as fairness and equality and related indicators such as reward and promotion or organizational support, and the role of these factors has been repeatedly recognized in researches with The same objective is measured on the propensity to report fraud; While it can be said that it is appropriate for each dimension of the social component, other indicators can also be considered which are effective in people's behavior and commitment (in this field of fraud reporting) despite the lack of attention paid to them. One of the dimensions of social justice that has received less attention is interactional justice (including two dimensions of interpersonal justice and informational justice), which refers to the fairness of interpersonal interactions in organizational relationships and the way information is exchanged, as well as respectful and honest behavior with goals. The decision (employees) pays (Nejad Tolmi et al., 2018). Considering the importance of fraud reporting in auditing and its importance for the stakeholders of the capital market and considering the lack of attention to all the components of social justice, despite its diversity; In this research, after identifying these components, it is investigated whether the dimensions of interactive social justice have an effect on the willingness of auditors to report fraud or not.

## **2-Research literature**

### **1-2 Social approach to accounting and reporting topics**

The relationship between financial and economic topics and sociology has a long and complex history; But regarding the relationship between accounting as a field of knowledge that collects and reports financial information of organizations; And sociology, there are few basic studies, while all the theories of the organization are based on a philosophy of science and a theory of society. The 70s are the beginning and peak of the era of accounting and social reporting (Homayoni Rad et al., 2019). In this way, accounting with a social approach and with a broad sociological view that includes the whole society is an answer to these problems, which by considering the social results of decisions, such as their economic effects, has tried to expand the scope of traditional accounting and new criteria to define It requires social goals and evaluation of progress in achieving these goals. Therefore, reviewing and explaining the dominant intellectual paradigms in the field of accounting from a sociological point of view is an important issue from a micro and macro point of view (Yadgari et al., 1400). In previous researches in this field, researches based on social science theories have been conducted. For example, sociological theories related to fraud reporting include social responsibility theory (Ahmed et al., 2018), social identity (Anwari et al., 2019), organizational culture (Wazir and Yurt Crowe, 2018), social cognition theory (Vareste et al., 1400 ), social audit (Gao Wezhang, 2006) and... pointed out; But in this research, the use of social justice approach (as one of the fields of social science studies) is emphasized with the quality of fraud reporting.

### **2-2 Social justice and its dimensions**

The concept of justice in the most general sense requires that each person has what he is entitled to. In relation to the concept of justice, concepts such as equality, fairness and equality are also proposed, which are sometimes used synonymously with it and sometimes with a different concept from it (Haidari et al., 1400). In all researches related to social justice, from the beginning until now, this controversy has always been raised that the justice of a structure is one, two, three or four factors. In fact, parallel to the changes in the definitions of social justice, the

dimensions also underwent transformations. In the initial researches in this field, due to the emphasis of social justice only on the component of equality, the dimension of distributive justice was addressed. In the following years, procedural, interactive and informational aspects were also taken into consideration.

In distributive justice, individuals demand justice in the distribution of the consequences of the organization, such as payments, job challenges, job security, work space, and even negative consequences such as dismissal and punishments (Nuri Khandan et al., 1400); Therefore, according to Johnson et al. (2006), distributive justice is a reference person (Afjeei et al., 2013). Distributive justice is based on the principle of exchange, people compare what they do in exchange with what they receive. The concept of distributive justice is based on Adams's theory of equality (1965) and Loenthal's model of fair judgment (1976).

Parallel to the fact that the research process in social psychology changed from emphasizing only the results of allocation of rewards (distributive justice) to emphasizing the processes governing these allocations, similar changes were made in the study of justice. Previously, the amount of justice observed in the distribution of consequences was considered the only determinant of justice; However, due to the changes, the perceived justice of the processes according to which the consequences are allocated was also evaluated as important and in many cases it was considered as the most important determinant of the perception of justice (Hazarjaribi, 2010); which was named as procedural justice. Procedural justice is defined as the perceived fairness of the procedures and processes by which consequences are assigned, and it seeks to find the reasons why people consider the procedures and their effects to be fair or unfair. Therefore, according to Johnson et al. (2006), procedural justice is a reference system and is based on group respect and value (Afjeei et al., 2013).

Interactional justice reflects the perceived fairness of behavior and practices that employees face from competent authorities and superiors. (Qadiri and Samadi, 2019). Interactional justice was separated by Colquitt (2001) into two distinct parts of informational and interpersonal justice. Interpersonal justice, which is related to good behavior, respect, kindness and honesty, and away from politics while implementing

organizational procedures with employees. (Nuri Khandan et al., 1400 and Afjeh et al., 2013); and informational justice that focuses on explanations provided to the public; That is, it emphasizes why the procedures were applied in a certain way or why the results were distributed in a certain way (Kamkar and Pashaei, 2017), in other words, informational justice refers to the correctness and justification of the information provided to employees. Inadequate or inaccurate assessment of information leads to the perception of injustice. Informational justice is thought to consist of factors that increase individual perceptions of the effectiveness of explanations provided by organizational agents. These factors actually involve sharing information about

organizational matters, i.e. just keeping employees informed is often considered by people to be a fair issue. Informational justice is related to the concepts of justification and honesty (Servastava, 2015). In fact, it can be said that this aspect of justice examines the issue of how much information is given to people. about why the procedures were used in a certain way or why the results were presented in a certain way and whether the information is reasonable, honest and timely? In other words, in general, informational justice focuses more on the statements and behaviors of decision-makers and how much information is fairly distributed in society in terms of place, time, and situation. Table 1 shows the dimensions of social (organizational) justice over time:

**Table 1- Dimensions of social (organizational) justice over time**

Introduced later	Comments	researchers
Introducing distributive justice based on an equality dimension	A person's perception of the observance of justice regarding the results that a person receives from a social interaction or exchange (data vs. results)	Adams (1965) Equality theory
Expanding distributive justice and introducing distributive justice based on the three dimensions of equality-fairness-need	A person's judgments about fairness are not only based on the law of her contributions, but the law of equality and the law of needs also play an important role in these judgments.	Leventhal (1976) Theory of fair judgment
Introducing the (second) dimension of procedural justice	The distribution procedures of organizational outputs (such as salaries and benefits) should also be considered in addition to other dimensions of distributive justice. Reasons for considering the procedures to be fair or unfair and the effects caused by them should be considered	Thibaut and Walker (1975) and Leventhal (1980)
Introducing the (third) dimension of interactional justice	The employee-employer relations literature suggests that an employee expects the organization to treat her with respect, dignity, honesty, and extend equal treatment to all members.	Bess and Moag (1986)
Division of interactional justice into two interpersonal and informational dimensions	Interactional justice is enhanced when decision makers treat people with respect and sensitivity (interpersonal) and fully explain the rationale for decisions (informational).	Greenberg (1993)
Presenting the 4-dimensional model (distributive, procedural, interpersonal and informational)	Interpersonal and informational justices are separate from each other	Colquitt (2001)

### 3-2 Social justice and fraud reporting in auditing

In the audit profession, whistleblowing is a voluntary act based on which audit staff report the unethical behavior of their colleagues to internal or external competent authorities regardless of standards and legal requirements. The purpose of this work is to observe professional ethics and ultimately increase the quality of auditors' work (Nick Kar et al., 2019). In the field of detecting and reporting fraud, auditors are very likely to witness accounting-related misconduct, as a result,

they have a good opportunity to warn about misconduct (Lee et al., 2018). Therefore, the auditing profession requires auditors to report all types of wrongdoing and actions. It raises questions, whether the employer committed it, whether colleagues and audit partners committed it. (Bakhardi Nasab, 1400). Research has shown that independent auditors are among the most efficient and important fraud detection and deterrence factors. By evaluating the unit under review, they play a valuable role in identifying, evaluating and responding to fraud risks, to the

management and the board of directors and the audit committee, which ultimately led to the emergence of a type of audit called fraud audit. Therefore, as a professional, the auditor has a responsibility beyond the responsibility of an ordinary employee. Therefore, warning acts as a voluntary act, beyond the code of professional conduct, and can be considered as an important factor in protecting the interests of the public (Yadgari, 1400).

In many studies, such as those of Rostiarini and Maravati (2020), Setivan et al. (2020), Ridarianto (2020), Lawten et al. (2017); Sweeney et al. (2015) and Seifert et al. (2014) have found the effect of types of organizational justice, including procedural justice, interactional justice, and distributive justice, on the willingness to disclose. Organizational justice factors are significantly related to fraud reporting because it is often seen as a moral obligation and ethical behavior (Murray, 2010). Organizational justice may influence fraud reporting attitudes because it increases employees' social motivations that are associated with fraud reporting and behaviors. In addition, the relationship between justice and fraud reporting can be explained from the perspective of social exchange theory; When employees perceive high organizational justice, it increases the probability of reporting fraud (Reginald and Park, 2019). Mikli et al. (2012) also argued that when managers practice fairness, employees feel more supported and the disclosure process is considered fairer.

Each of the concepts of justice, truth and fairness has been able to have an increasing effect in presenting the theory and theoretical framework presented by the Financial Accounting Standards Board. (Kazemi Olum et al., 2017). In the social sciences in particular, audit studies originate from a strong tradition of social justice and participatory action, often involving collaboration between researchers and communities (Briana et al., 2021). For example, social audit has been defined as a process that enables a business entity to evaluate and justify environmental, economic and social benefits and limitations. In this definition, the organization works to create value and achieve the goals it has committed to. From this point of view, social audit is a definite and inevitable process; Because as the society changes, the demand for different degrees of accountability of managers of public and private units has also increased, and the audit system must be able to meet such demands

(Sepassi et al., 2015); In this context, the pressure to report fraud and warn about fraud can be considered in line with the goals of social audit. Also, in this context, the report of the International Auditing and Assurance Standards Board (2013) can be cited, which considers organizational justice as a tool.

For audit institutions to encourage disclosure and maintain audit quality. According to Seifert et al. (2010), organizational justice theory provides a "framework" for developing structural mechanisms to increase the likelihood of employee disclosure. He believes that organizational justice theory has the potential to help implement effective disclosure mechanisms. Considering that auditors' action in reporting fraud under the influence of these dimensions can affect their behavior, it is expected that the issue of social justice will be useful in this field. Kabdeh and Wang (2022) also showed that the sense of justice and attention to it in organizations have important effects on the behavior and attitude, feelings and behavior of employees; Because it oversees how the law is viewed and implemented, and the behavior of managers and employees of the organization; And in this sense, it can be said that fair procedures have an effect on employee commitment (Lee, 2020). Ball and Dadich (2011) also proved that organizational factors have an effect on employees' behavior in disclosing violations. Specifically, in the field of auditing, the studies of Shahabi and Rezaei (1400) show that organizational justice in auditing institutions leads to an increase in the commitment of auditors and, as a result, the disclosure of violations.

### **3- Theoretical framework and presentation of assumptions**

Interactional justice is conceptually distinct from distributive and procedural justice and refers to the social action of the procedure and refers to the quality of behavior between individuals that is felt by each individual. (Afjeei et al., 2013). Among the three types of justice, interactive justice has attracted the least attention. The rationalization of interactional justice in the workplace is based on social exchange theory and the norm of mutual interaction. From the point of view of social exchange, employees expect fair, honest, polite behavior from the organization and/or its officials. Based on the norm of reciprocity, employees who perceive the fair treatment of authorities are more

likely to show positive behaviors through greater commitment to the organization's goals and by increasing job satisfaction, organizational citizenship behaviors, improving job performance, and reducing withdrawal behaviors (Servastava, 2015). In this view, transactional justice consists of two components: 1- interpersonal sensitivity and 2- explanations and social reports. Interpersonal sensitivity means that fair and appropriate behavior should be polite and respectful. The second dimension of transactional justice is explanations and social reports. Explanations tell the audience why some unfortunate or unpleasant events happened in the organization. People will be more forgiving when they are sufficiently acquainted with the facts than when they are not told the facts. In fact, with sufficient justification, people's tolerance for an unfair result increases (Afjei et al., 2013).

Interactional justice is defined as the interpersonal behavior of people during the implementation of procedures. It is related to the behavior of managers and higher officials of the organization in the implementation of their decisions, that is, how they treat the people who are subject to their authority, decisions and actions. The main determinants of interactional justice include explanation, attention to sensitivity and empathy. Interactional justice is enhanced when decision makers treat people with respect and sensitivity and fully explain the rationale behind decisions. Interactional justice includes the perception of the fairness of communications related to organizational actions. The research reported by Biss and Mogg (2015) considers the four criteria of interactional justice as follows:

Appropriate justification of decisions (attempts to explain the results of decisions), honesty (avoidance of deception), correctness (absence of prejudicial statements and inappropriate questions) and respect (sincere and respectful treatment of people as well as no personal revenge). These are the four criteria that are related to the perception of interactional justice (Servastava, 2015).

The four-factor structure of organizational justice brought a new perspective to this discussion. The respect and sensitivity aspects of interactional justice may best be considered interpersonal aspects of distributive justice, as these dimensions change reactions to decision outcomes (sensitivity can lead to feeling better about an unfavorable outcome). He also suggested that the explanatory aspect of interactional

justice might best be considered an informational aspect of procedural justice, since explanations often provide the information needed to evaluate structural aspects of the procedure. Interpersonal justice refers to the degree to which officials and third parties involved in implementing procedures or determining outcomes treat people with courtesy, dignity, and respect. Based on this, it can be said that a separation has been created in interactive justice; The first dimension, interpersonal justice, is related to interpersonal behavior and refers to the concepts of respect and competence. The second dimension, informational justice, is related to the explanations given to people about why certain procedures are implemented. Informational justice is related to the concepts of justification and honesty (Servastava, 2015).

### **Interpersonal justice and fraud reporting**

Although in all the research related to the field of auditing, only the dimension of interactive justice has been emphasized and from this point of view, its relationship with fraud reporting has been discussed (for example, the research of Seifert et al., 2010 and 2014; Soni et al., 2015 and Nejad Tolmi et al., 2018); But based on the components, questions and concepts raised in interactive justice, it can also be seen that interpersonal and informational dimensions can be examined separately from each other.

Interpersonal justice is strengthened when competent authorities follow two special rules. The rule of respect indicates whether the relevant articles and the leaders of the affairs have dignified, respectful and sincere behavior with the employees or not. The next discussion is the rule of politeness and decency and it reflects the fact that whether the competent people prohibit themselves from inappropriate and insulting statements and remarks or not. Violation of relational (interpersonal) justice rules reduces job satisfaction, life satisfaction and organizational commitment for employees, while this violation of rules increases factors such as depression, anxiety and encouragement (Qadiri and Samadi, 2019). Also, the perception of interpersonal justice is formed from the personal interaction that often happens between managers and their employees. The better the interpersonal relationships of people, the higher the interactional justice. (Vijayanti and Yandra, 2020). From this point of view, interpersonal justice reflects the behavior that people receive when applying an

organizational method such as value or respect to people. (Rostiarini and Maravati, 2020)

In the context of whistleblowing, even if the organization has a fair formal procedure for reporting fraud, there are still opportunities for unfairness in informal interactions between whistleblowers and management. For example, in a situation where superiors threaten to retaliate against Employees disclose. Or, conversely, superiors who support the whistleblower's behavior and appreciate the whistleblower's good intentions. Leaders want to protect whistleblowers from threats of retaliation and promote high-performance evaluation outcomes. This effort will create fair interactions between superiors and employees. Whistleblowers are more likely to receive retaliation if they are not supported by superiors. The existence of functional interactions, while increasing self-confidence and moral obligations of employees, reveals fraudulent or unethical behavior (Rabi and Abdul Malik 2020). Therefore, the fairer the perception of interpersonal justice is, the greater the willingness of individuals to disclose. Perceptions of interpersonal justice are mainly formed from frequent personal exchanges between managers and subordinates. Although an organization may have a fair and formal whistleblowing procedure in place, unfair and informal interactions between the whistleblower and management may undermine the formal process. For example, threats of retaliation from a supervisor can be unsettling to employees who are considering whistleblowing. Previous research shows that fair interactions (interactional justice) between the whistleblower and supervisor can increase the reporting of wrongdoing. Fair interactions result from the supervisor treating the whistleblower with dignity and respect, as well as the absence of threats of retaliation. Mesmer-Magnus and Vissuvaran (2005) believe that perceived support from supervisors plays an essential role in the disclosure decision. Seifert et al. (2010). Regarding the role of interpersonal justice components on fraud, the first hypothesis is presented as follows:

**Hypothesis 1:** Interpersonal justice affects auditors' willingness to report fraud.

### **Information justice and fraud reporting**

For the first time, Greenberg (1993) used informational justice as a part of procedural justice. Later, in Colquitt's (2001) study, it was examined as a

separate dimension or a subset of interactional justice (Hashmi and Rajabi, 2018). Informational justice emphasizes why the procedures were applied in a certain way or why the results were distributed in a certain way (Kamkar and Pashaei, 2017). In other words, informational justice refers to the correctness and justification of the information provided to employees. Inadequate or inaccurate assessment of information leads to the perception of injustice. Informational justice is thought to consist of factors that increase individual perceptions of the effectiveness of explanations provided by organizational agents. These factors actually involve sharing information about organizational matters, i.e. just keeping employees informed is often considered a fair issue by the public.

Informational justice is related to the concepts of justification and honesty (Servastava, 2015). In fact, it can be said that this aspect of justice examines the issue of how much information is given to people. about why the procedures were used in a certain way or why the results were presented in a certain way and whether the information is reasonable, honest and timely? In other words, in general, informational justice focuses more on the statements and behaviors of decision-makers and how much information is fairly distributed in society in terms of place, time, and situation.

Informational justice is the perceived fairness of the communication that the competent authorities and their superiors provide to the employees, and it is strengthened when the competent authorities support and follow two special rules: the rule of justification or persuasion indicates that the competent authorities of the procedures and consequences Decision-making is explained in a comprehensive and logical way, and the rule of honesty requires that communication be honest and without hypocrisy. Although it seems similar to a general concept in which organizations explain their decisions in a comprehensive and sufficient way, there are also cases that have been acted against. Such cases as informational justice They are related for various reasons. One reason is that spreading bad news is the worst part of a manager's job, and when managers do this, they distance themselves from their nature. The second reason is that if the managers fully and honestly explain to the employees the reasons for factors such as dismissal, poor evaluation of employees or wrong promotion, etc., they are worried

about the emergence of legal disputes. It can be concluded that the use of defense mechanisms is usually at the opposite point of productivity, because research has shown that honest and adequate explanations are actually a powerful strategy to reduce vengeful responses against the organization. In fact, low levels of informational justice can endanger the organization if there is a claim of wrongful dismissal (Qadiri and Samadi, 2019).

In the field of fraud reporting, informational justice emphasizes the act of justifying decisions and honesty (Rostiarini and Maravati, 2020). Informational justice means perceived fairness resulting from clear and accurate communication about distribution results by decision makers. For example, employees generally assume that adequate information and explanations about decision making are directly related to fair outcomes. Specifically, providing necessary information and timely feedback from organizations conveys to employees the impression that the distribution of extrinsic rewards reflects their investment in organizational outcomes. Based on this, it is expected that the behavior of organizational decision makers in accordance with the statement of informational justice can increase the perceived social justice in general; Therefore, informational justice fosters and facilitates cultures and open communication systems that are open to whistleblower disclosure, and as a result, shared information should be a prerequisite for the realization of voluntary and ethical organizational disclosure (Reginald & Park, 2019).

Also, although Seifert did not explicitly examine information justice, he believes that organizations that seek to promote internal disclosure may release general information to employees about the number of reported incidents (fraud) and the general actions taken in relation to those incidents. . Such information can serve as a signal that the organization is reliable in

handling disclosures. In addition, organizations should train supervisors to care and empathize with employees who disclose and evaluate this issue. This training and assessment can reassure employees that supervisors are fair and reliable about disclosure (Seifert et al., 2014). Regarding the role of informational justice components on fraud, the second hypothesis is presented as follows:

Second hypothesis: informational justice affects auditors' willingness to report fraud.

### 3- Research method

In this research, firstly, based on the content analysis approach, the effective indicators on the quality of fraud reporting based on the interactive justice approach were identified and extracted, and the dimensions, components and indicators of this model were identified. In the following, to examine the effects of the remaining components and indicators from the experts' point of view on fraud reporting, hypotheses were formulated and distributed among the auditors who are members of the Certified Public Accountants Society of Iran. Among the 295 distributed questionnaires, 283 healthy questionnaires were collected and used as the basis for analysis. According to the results, 211 people (74.6 percent) of the samples under investigation in this research were male and 72 people (25.4 percent) were female, 71 people (21.1 percent) of the samples under investigation of undergraduate education, 181 people (64.0%) had a master's degree and 31 (11.0) had a doctoral degree. 52 of the samples under investigation had a service history of less than 5 years (18.4%), 104 had 5 to 10 years (36.7%), and 127 had more than 10 years (44.9%). Also, in the data analysis section, the Structural Equation Modeling (PLS) approach has been used to examine the hypotheses.

Information justice, accuracy and adequacy of information

De-fuzzification	Source	Indicator	component	Dimensions
0/71	(Servastava, 2015) (Qadiri and Samadi, 2019).	Respectful behavior	respect	Interpersonal justice
0/79	(Servastava, 2015)	Fair and decent treatment of employees		
0/79	(Rabi and Abdul Malik 2020) Yang (2013)	No personal revenge		
0/72	(Qadiri and Samadi, 2019).	Avoid inappropriate reminders	Courtesy	
0/70	(Qadiri and Samadi, 2019).	Social etiquette		
0/83	Bani Mahd and Gul Mohammadi (2016) Beygi Harchgani et al. (2016)	Protection against threats of foreign retaliation	Disclosure support	
81/0	(Rabi and Abdul Malik 2020)	Avoid threats of retaliation from colleagues		

De-fuzzification	Source	Indicator	component	Dimensions
	Yang (2013) Bolo and Akbarian Shurkai (2016)			
85/0	(Rabi and Abdul Malik 2020). Tuan et al. (2021) Bolo et al. (1400) Mesmer-Magnus and Vissovaran (2005)	Perceived support from supervisors (senior managers)		
87/0	(Rabi and Abdul Malik 2020). Tangirala and Ramaujam (2008)	Creating the right environment to encourage disclosure		
78/0	(Rabi and Abdul Malik 2020) Reginald and Park (2019)	Trusted leadership		
77/0	Tuan et al. (2021) Kabdeh and Wang (2022)	Relationships between the individual and the supervisor	Institutional Relations	
78/0	Tuan et al. (2021) Kabdeh and Wang (2022)	The relationship between the individual and colleagues		
75/0	Tuan et al. (2021) Kabdeh and Wang (2022)	The relationship between the individual and the organization		
84/0	(Reginald and Park, 2019)	Providing correct, justified and correct information	Accuracy and adequacy of information	
82/0	(Reginald and Park, 2019)	Separating true from false information		
78/0	(Reginald and Park, 2019)	Providing sufficient and convincing information		
73/0	(Reginald and Park, 2019)	Honesty and openness in providing information to all people	Honesty and transparency	
76/0	Kurdistan and Rajab Dari (1400)	Clarity of consequences related to reporting and non-reporting		
71/0	(Hazarjaribi, 1390).	Transparency of job promotion paths		
78/0	(Servastava, 2015) Kluiter (2008)	Time distribution of information	Fair distribution of information	Information justice
85/0	(Servastava, 2015) Kluiter (2008)	Positional distribution of information		
83/0	(Rostiarini and Maravati, 2020)	Trying to explain the results of decisions	Information justification of decisions	
90/0	(Rostiarini and Maravati, 2020) (Qadiri and Samadi, 2019)	Persuading people to report reasons		

After identifying the most important influential components from the point of view of experts, the impact of these components on fraud reporting was investigated. Table 3 presents descriptive statistics related to these variables

According to the results of descriptive statistics, the highest mean value is related to the justification of

information decisions and the lowest value is related to respect. In the following, convergent validity (using the average variance extracted) was used to confirm the validity of the measurement tool. Also, in order to determine the reliability of the questionnaire, Cronbach's alpha coefficient and composite reliability coefficient were used.

**Table 3- Descriptive statistics of interactive justice components**

Variance	standard deviation	Middle	Average	component
0.851	0.922	3.66	3.50	respect
0.824	0.907	3.50	3.64	Courtesy
0.743	0.861	3.80	3.71	Disclosure support
0.799	0.861	3.80	3.74	Institutional Relations
0.752	0.867	3.33	3.42	Accuracy and adequacy of information
0.881	0.938	3.66	3.56	Honesty and transparency
0.897	0.947	3.50	3.57	Fair distribution of information
0.927	0.962	4.00	3.71	Information justification of decisions

Convergent validity	Composite reliability	Cronbach's alpha	Variables
574/0	854/0	834/0	respect
634/0	902/0	883/0	Courtesy
632/0	865/0	842/0	Disclosure support
612/0	912/0	894/0	Institutional Relations
634/0	918/0	901/0	Accuracy and adequacy of information
601/0	924/0	912/0	Honesty and transparency
508/0	893/0	878/0	Fair distribution of information
517/0	904/0	895/0	Information justifications
527/0	845/0	834/0	Courtesy

Table 5- The results of the research hypotheses test

Q2	f <sup>2</sup>	Significance level	Path coefficient	Statistic T	The coefficient of determination	The dependent variable	Independent variables	Dimension of interactional justice
381/0	072/0	032/0	181/0	061/2	621/0	Fraud reporting quality	respect	Interpersonal justice
	094/0	005/0	294/0	838/2			Courtesy	
	083/0	001/0	397/0	256/3			Disclosure support	
	112/0	029/0	246/0	183/2			Institutional Relations	
	095/0	000/0	351/0	321/4			Accuracy and adequacy of information	Information justice
	118/0	000/0	365/0	421/4			Honesty and transparency	
	176/0	000/0	411/0	435/6			Fair distribution of information	
	194/0	000/0	532/0	240/8			Information justifications	

The values reported in Table 4 show the reliability and convergent validity of the research variables. Based on this, in the following, the fit of the structural model and the test of research hypotheses have been discussed.

The value of the coefficient of determination related to the dependent variable is equal to 0.621, which indicates the value of the coefficient of determination related to the endogenous variable, the size of the average effect of the exogenous variable on the dependent variable, and indicates the appropriate fit of the structural model. The values of Stone-Geisser's Q2 obtained for the quality of fraud reporting is 0.381, which indicates the appropriate quality of the structural model in predicting. The results of the f2 index reported in Table 5 also show that the effect size of the independent variables on the quality of fraud reporting is appropriate.

In this research, as mentioned, the effect of two dimensions of interactive justice (interpersonal and informational) on fraud reporting was investigated. According to the results of Table 5 regarding the dimensions of interpersonal justice, the effect of the respect variable on the quality of fraud reporting is equal to 0.181. Also, the value of t statistic for this path is equal to 2.061. The effect of politeness variable on the quality of fraud reporting is equal to 0.294. Also, the value of t statistic for this route is equal to 2.838. The variable effect of disclosure support equals 0.397; and quantity The t-statistic for this path is equal to 3.256 and the variable effect of organizational relations is equal to 0.246; And the value of t statistic for this route is equal to 2.183.

Regarding the variables of information justice, the effect of the variable accuracy and adequacy of information equals 0.351; And the value of t statistic for this path is equal to 4.321. The effect of honesty

and transparency variable is equal to 0.365; And the value of t statistic for this path is equal to 4.421. The variable effect of fair distribution of information is equal to 0.411; And the value of the t statistic for this path is equal to 6.435 and the variable effect of justifying informational decisions is equal to 0.532; And the value of t statistic for this route is equal to 8.24.

## **6- Discussion and conclusion**

Specifically, the conceptual and research position of social justice in the field of financial research has historically been focused on the field of distributive justice and procedural justice; While the review of studies showed that these dimensions and components have evolved over time and it is necessary to know other effective factors in this field according to the field of auditing. According to this new attitude, the dimension of interactional justice and its subcategories such as interpersonal and informational justice were also taken into consideration. In this research, by reviewing the theoretical literature and interviewing 15 experts in the field of auditing, first, the important components affecting fraud reporting based on the interactive justice approach were identified, and then, by surveying auditors, their impact on fraud reporting was investigated.

The results showed that both from the point of view of experts and auditors, information justice and its related components can be considered effective in increasing the quality of fraud reporting, which shows the great importance of accuracy, transparency, and adequacy of information, as well as the distribution of information in a situational and temporal manner, and in particular, justification. Getting people to make decisions and convincing them of the importance of fraud reporting; This means that by receiving reliable and transparent information on the one hand and obtaining information from the results of their warning action about a discovered fraud, they have more participation in fraud warning and thus increase its quality; Therefore, it can be said that in the field of auditing and especially in the field of fraud reporting, it is not only the reward and persuasion of auditors that leads to motivating them, but a set of factors are effective in this field. Especially regarding the aspect of information justice, which has been examined much less in auditing institutions and even in other organizations; It can be said that its greater effect,

from the point of view of the respondents, indicates the importance of auditors to their inherent duty in the field of disclosure in case of obtaining up-to-date and timely information. In this sense, the findings of this research are in line with the findings of Rostiarini and Meravati (2020), Reginald and Park (2019). ), Seifert et al. (2014), Servastava (2015), Kluiter (2008) and Kurdestani and Rajab Dari (1400).

Also, regarding the dimension of interpersonal justice, it can be argued that adopting respectful behavior with employees, not taking personal revenge, and very specifically supporting disclosure and support from superiors and preventing retaliation threats, as well as creating appropriate organizational relationships can lead to quality improvement. Report fraud. Regarding the influence of this dimension of social justice, the findings of this research are in line with the findings of Tuan et al. (2021), Rabi and Abdulmalek (2020), Seifert et al. (2010), and Mesmer-Magnus and Vissuvaran (2005).

Considering the positive effect of information justice on the quality of fraud reporting and especially considering the more obvious role of justifying information decisions, it is suggested that the supervisors of audit institutions, in a fully justified way and by proving the consequences of reporting for the audit institution, users and even the country's economy at the macro level, convince them to report and also provide the context to encourage them to give effective warnings in terms of providing clear, honest and timely information in terms of time and situation... It is also suggested that this aspect of social justice, which is less in audit institutions have been taken into consideration, to be more sensitively taken into account by the trustees; Because the auditors' knowledge of the work flow, including the information received, the consequences of reporting and even the knowledge of the job promotion path, can have the greatest impact on the quality of fraud reporting. In addition, considering the positive effect of interpersonal justice on the quality of fraud reporting and considering the priority of the disclosure protection component, it is suggested that especially the leadership of the institution and senior managers by creating a sense of trust, firmly protect the reporters against all types of internal and external threats. To protect the organization and also to be respectful and fair with the personnel, to appreciate their efforts. In addition, in this context, it is suggested to strengthen

organizational relationships in all three interpersonal dimensions, individual with organization and individual with supervisor.

In the end, considering that only social justice has been emphasized in this research, it is suggested that future researchers also examine the model of fraud reporting quality based on other approaches related to social sciences, such as social identity theories and social cognition theory.

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