



Presenting a Mediating Role Model of Spiritual Intelligence on the Relationship between Internal Auditors' Perfectionism and Their Tendency to whistleblowing

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ABSTRACT

The present study was aimed at determining the effect of spiritual intelligence on the relationship between perfectionism traits of internal auditors and their tendency to whistleblowing, and formulating a model based on structural modeling. This was a descriptive-correlational research in nature. The statistical population included internal auditors and individuals experienced in the field of internal auditing (either as members of the audit committee or as members of the internal audit team). To this end, a list of 1787 audit committee members of publicly listed companies with a record of membership in the internal audit committee and registered with the Securities and Exchange Organization of Iran was prepared and sent to all internal auditors of listed companies. To determine the sample size, Cochran's formula was used, and the sample size was set at 244 individuals. The tools used included the multidimensional perfectionism questionnaire by Hewitt and Flett (1991), and a scenario was used to measure whistleblowing. This scenario was based on the questionnaire designed by Taylor and Curtis (2010).

Findings: The results revealed that spiritual intelligence, as a mediating variable, affected the relationship between perfectionism and whistleblowing. Besides, it was shown that, without the mediating effect of spiritual intelligence, there is a positive and direct relationship between perfectionism and whistleblowing. Based on the findings, it is recommended to plan and develop principles for enhancing spiritual intelligence, along with policies for attracting auditors and improving the control system. These measures would encourage auditors to raise red flags and ultimately increase the credibility of the profession.

Keywords: whistleblowing, Perfectionism, Spiritual Intelligence.

1. Introduction

The professional code of ethics in auditing mandates that auditors must complete their work thoroughly and without error, and report any actually occurred or suspected whistleblowing. However, recent financial scandals have cast doubt on the effectiveness of the professional code in preventing such scandals and protecting public interests (Rogošić et al.¹, 2023). Evidence shows that auditing institutions are increasingly prone to violating rules and regulations, supporting clients in releasing financial statements containing violations (Sikka, 2008). This issue obliges auditing staff to engage in whistleblowing on their colleagues' whistleblowing in order to protect the profession and public interests (Clikeman, 2019). Whistleblowing in auditing is a voluntary act where auditing staff report unethical behaviors committed by organizational employees to any entity (internal or external) capable of rectifying such whistleblowings, regardless of existing legal standards and requirements (Alleyne et al.², 2013). Researchers believe that the reporting of whistleblowing has saved billions of dollars for shareholders (Association of Internal Auditors, 2020). Hence, whistleblowing is an important method for preventing and detecting misconduct and inefficiency (Bolue et al., 2021). Despite the numerous benefits that whistleblowing brings to organizations and societies, it has been observed that sometimes individuals who identify or observe whistleblowing are reluctant to report it (Clikeman, 2019; Russ et al.³, 2008). Internal auditors are no exception to this issue. The scope of internal auditors' activities within organizations is broader and more diverse, making them more likely to encounter situations involving unethical behavior (Near & Miceli, 1991).

The consequence of not disclosing whistleblowings to the public is a hidden harm that affects auditing institutions and the auditing profession as a whole (mehrani, mirshahvalad and abbasi, 2019). This was evident in the downfall of the Arthur Andersen firm (Alleyne et al., 2013). Despite the numerous examples of the benefits of whistleblowing and the support given by lawmakers as a social institution in uncovering unethical and illegal behavior,

whistleblowing has imposed costs on both organizations and individuals (Jubb, 1999). Research on whistleblowing reporting suggests that developing a culture of whistleblowings plays an important and effective role in combating unethical actions (Bolue et al., 2021).

Among other variables influencing whistleblowing is the trait of perfectionism. According to a psychoanalytic approach, perfectionists feel the need to present a flawless image of themselves to society (Beck, Verticchio, & Miller, 2020). This tendency to hide flaws and insist on being perfect stems from an inner sense of inadequacy and a sensitivity to rejection (Flett & Hewitt, 2020). Another variable addressed in this study is spiritual intelligence, acting as a mediating variable. Spiritual intelligence is used to solve problems and issues related to the meaning of life and values (Pimentel et al., 2023).

In fact, spiritual intelligence is the foundation of all the beliefs we hold, and it plays a role in the activities we undertake, influencing our beliefs, norms, opinions, and values (Skrzypińska, 2021). Elkins and Cavendish argue that spiritual intelligence prompts individuals to make greater efforts in finding solutions. Essentially, spiritual intelligence is an innate human intelligence, and like any other form of intelligence, it can grow; i.e., it can be described and measured (Elkins & Cavendish, 2004). Today's organizations operate in an environment, highly complex, dynamic, and ever changing. Factors such as increasing globalization, economic activities, and rapid technological growth are the driving forces behind these changes. Managers and leaders in today's business world must possess strong, integrated, and multidimensional intelligence to make coordinated and appropriate decisions. Managers, by using spiritual intelligence, going beyond logical and emotional intelligence, can address problems in the workplace. Spirituality significantly improves individual and organizational performance, and organizational leaders must strive to enhance the spirituality of their employees to boost the spiritual intelligence of the organization (Salehi, Yazdani & Mirzaei, 2015). It should be mentioned, spiritual intelligence is a new variable in accounting and auditing studies that has received less attention, emotional intelligence (shahedhodeini, khanmohammadi, mahmoudian dastnaee, 2019) and cognitive intelligence (shahedhodeini, khanmohammadi, mahmoudian dastnaee, 2022) have

¹ Rogošić, A., & Perica, I.

² Alleyne, Hudaib & Pike

³ Russ, Shedler, Bradley & Westen

been discussed in previous studies, but there are few studies in this regard. According to Vaughan, spiritual intelligence enlightens the mind and connects the human psyche to the underlying foundation of existence, helping individuals distinguish between reality and illusion (Fattah & Sheykhi, 2009). In other words, enhancing the spiritual intelligence of accountants leads to the preparation of financial statements in a desirable manner (Dordunu, Owusu & Simpson, 2020). Furthermore, the results of the study by Salehi et al. (2017) showed a relationship between the level of managers' intellectual skills (spiritual intelligence and emotional intelligence) and tax avoidance activities. Hanifi's (2013) study indicated that spiritual intelligence affects the performance of auditors. However, there are still significant gaps in our understanding of the link between perfectionism and whistleblowing. Given the theoretical foundations and previous studies, there remain gaps, and it is still unclear how auditors with perfectionist traits and spiritual intelligence tend to whistleblowings. In fact, this study seeks to answer the question of whether spiritual intelligence acts as a mediating variable influencing the relationship between perfectionism and the tendency of internal auditors to report whistleblowing.

Research has shown that many internal auditors experience specific and difficult situations when deciding whether and how to whistleblowing (Sharif, 2015). When someone witnesses a wrongful act, they have three options: to remain silent and ignore the misconduct, to leave the organization or environment, or whistleblowing to the relevant authorities. Choosing any of these options is influenced by personal traits, awareness, and the individual's interpretation of their level of responsibility, the importance of the issue, or the direct and indirect costs of whistleblowing (Beygi, Bani Mahd, Raieszadeh, and Royaei, 2016). Many studies have been conducted in relation to some personality traits with psychological variables (shafaei, kordloei, khanmohammadi and mahmodiyandastnaee, 2024) .(mirzadeh,yazdani, khammohammadi, mahmodiandastnaee, 2023).

But there is a place to address other psychological items that affect behavior, As a result, research on accounting from a behavioral perspective is still in its early stages and requires further study. This motivated the authors to conduct the present research. The present study is primarily aimed at determining the

effect of spiritual intelligence on the relationship between the perfectionism traits of internal auditors and their tendency to whistleblowing, and developing a model based on structural modeling. The practical goal of this study is twofold: first, to expand and develop behavioral theories in the area of whistleblowing, and second, to utilize the findings of this study to make effective and efficient decisions for auditing and accounting institutions.

To achieve this goal, the following hypothesis was formulated:

Main hypothesis: Spiritual intelligence affects the relationship between perfectionism traits and the tendency to whistleblowing.

Hypothesis 1: Perfectionism has a significant effect on whistleblowing

Hypothesis 2: Spiritual intelligence has a significant effect on whistleblowing.

Hypothesis 3: Perfectionism has a significant effect on spiritual intelligence.

Literature Review and Background

Kordestani and Rajab Dari (2021) conducted a study investigating the factors affecting internal reporting of financial misconduct with an emphasis on the phenomenon of bystander behavior in Iran. To this end, they used content analysis methods along with interviews with experts. Their results indicated that individual, interpersonal, moral-cultural, administrative-managerial factors and the characteristics of the misconduct are important and influential in internal financial misconduct reporting and affect whether individuals report or remain bystanders.

Bolue, Seyedi, Nouri, and Barzideh (2021) examined internal auditing and the reporting of wrongful actions in Iran. The research, in terms of purpose, is practical, and in terms of methodology, falls under quasi-experimental studies within the realm of behavioral research. It used scenario-based surveys and structural equations, and the perspectives of 458 internal auditors were gathered and analyzed using PLS software during 2020 and 2021. The results showed that descriptive norms, self-efficacy, the existence of supportive laws and regulations for whistleblowers, and perceived behavioral control had a strong and significant relationship with internal auditors' tendency to whistleblowing. In contrast,

attitudes and prescriptive norms had a weaker but significant relationship with the tendency to report.

Ramazani, Sepasi, Etemadi, and Reza Zadeh (2021) conducted a study titled “Modeling Accountants’ Tendency to Whistleblowing”. **Method:** They explored ethical intuition or rational reasoning, the theory of planned behavior, and the fraud triangle as theoretical perspectives that can be integrated into a model for understanding accountants’ tendency to report whistleblowing or remain silent. Hence, the research model, based on these perspectives, was tested using multiple techniques and statistical tests, including Delphi content analysis, Shannon entropy, and structural equation modeling. The SWARA technique was employed to determine the importance and prioritize the tendency to report both internal and external whistleblowing. **Results:** The findings indicated that the conceptual model designed in this research was validated. It is worth mentioning that the interviewees showed a greater tendency to report internal whistleblowing, especially to the head of the company’s board.

Beygi, Bani Mahd, Raeiszadeh, and Royaei (2017) examined the motivational values and ethical whistleblowing of auditors regarding whistleblowing. The findings showed that the more personal motivational values (serving personal interests) are prioritized by auditors, the less inclined they are to whistleblow on whistleblowing. The intensity of this effect increases depending on the auditors’ perception of the consequences of organizational whistleblowing and their personal responsibility to disclose such whistleblowings. However, when motivational values that serve the public interest are prioritized for Iranian auditors, the results are the opposite.

Akhtar et al. (2018), in their study titled Understanding Spiritual Intelligence for Organizational Sustainability, argue that Islamic spiritual intelligence training should be considered an important factor for employee development within organizations. Islamic spiritual intelligence enhances a person’s inner strength by fostering a pure heart and soul, enabling them to act ethically.

Li and Zhao (2018) observed that the motivation to report whistleblowing (whether through internal or external channels) is related to demographic factors such as gender, education level, job position, organizational type (hierarchical or organizational levels), and religiosity. Besides, they found that age is

one of the factors associated with reported whistleblowing.

Sharif (2015), in his doctoral dissertation, examined the factors influencing whistleblowing reporting among internal auditors in the UK. He found a positive and significant relationship between the motivation to report whistleblowing and attitudes toward reporting, prescriptive and descriptive norms, perceived behavioral control, self-efficacy, the conflict between professional and organizational roles, and awareness of protective laws regarding whistleblowing. Additionally, moral intensity moderates the relationship between attitudes toward whistleblowing reporting and prescriptive and descriptive norms. Furthermore, individual factors (personal-level variables) play an important role in motivating internal auditors to report whistleblowing (Bolue et al., 2021).

Whistleblowing Reporting (Whistleblowing)

The auditing profession is uniquely different from other professions. Financial fraud and scandals in recent years, such as the collapse of Enron, have had devastating effects on numerous small shareholders, employees, creditors, and other market stakeholders (Lindermüller et al., 2024).

Most of these scandals and other corporate whistleblowings have been exposed by insiders, commonly known as “whistleblowers”. Organizational whistleblowing includes illegal, unethical, and unlawful activities harming both external and internal stakeholders.

In fact, “whistleblowing is the deliberate, voluntary disclosure of illegal acts or other whistleblowings, whether actual, suspected, or anticipated, within an organization by an individual with authorized access to that organization’s information, who provides it to external entities capable of addressing such actions” (Jubb, 1999).

Perfectionism and Types of Perfectionism

Historically, the concept of perfectionism has been a psychological topic of interest to many psychologists. Perfectionism has been recognized for over a century. However, for many years, instead of being the focus of empirical research, it was primarily discussed by practitioners as a construct. Most early definitions considered perfectionism mainly as a dysfunctional trait. Janet (1998) was the first to write about

perfectionism. He described perfectionists as individuals with rigid and inflexible beliefs. As a result, rigidity of beliefs and inflexibility were among the first characteristics associated with perfectionism. Among the early theorists, Allbert Ellis was the first cognitive-behavioral theorist to explain perfectionism. Hewitt, Flett, and Sherry (2002) believe that perfectionism has three main dimensions: self-oriented perfectionism, other-oriented perfectionism, and socially prescribed perfectionism.

In self-oriented perfectionism, the individual sets high and rigid standards for themselves, demonstrating a desire to be flawless.

In other-oriented perfectionism, the individual focuses on the behavior of others, expecting them to act without any flaws. In socially prescribed perfectionism, the person believes that others – society, or for example, family members – have high expectations of them, and they feel obligated to meet these expectations (Flett & Hewitt, 2020).

Spiritual Intelligence

Today, spiritual intelligence is one of the topics that behavioral scientists and psychologists respect. It is highly regarded not only in individual domains but also in organizational settings. In addition to its psychological aspects, spiritual intelligence has entered other areas of the humanities, including management. This concept was first introduced by Zohar and Marshall (2000) in their book *Spiritual Intelligence*, which identified it as an influential factor in solving life's problems and giving life meaning and value. This notion builds upon a variety of spiritual experiences, with roots in works by James and Nack. McSherry et al. emphasized in their research that spiritual intelligence forms the basis of an individual's beliefs, in turn affecting their performance (McSherry, Draper, and Kendrick, 2002).

Noble (2001) and Vaughn (2003) argued that eight components indicate developed spiritual intelligence: accuracy, openness, honesty, humility, kindness, generosity, patience, resilience, and the desire to meet others' needs.

McMullen (2003) believed that values such as courage, honesty, intuition, and compassion are components of spiritual intelligence. He also argued that there is a connection between spiritual intelligence and insight, and that it counters stress with intuition. He defined the factor of "calming focus" as a means of

gaining insight. He mentioned that increasing concerns and unsuccessful efforts often arise due to delays in decision-making. Besides, Noble (2001) argued that spiritual intelligence is an innate human talent.

He added two other components: 1. The conscious recognition that physical reality is continually being shaped within a larger multidimensional reality, with which we interact either consciously or unconsciously; 2. The deliberate pursuit of mental well-being, not only for oneself but for society as a whole.

Research Methodology

Categorized as applied research due to the applicability of its results to future studies, this study utilizes a descriptive-correlational method.

Population, Sample, and Sample Size Determination

The statistical population of this research includes internal auditors and individuals with experience in internal auditing (whether through membership in the audit committee or as part of an internal audit team). Scenario-based questionnaires were distributed between 2021 and 2022 to the target population. A list of 1787 individuals who had previously served as members of the internal audit committees of publicly listed companies and registered with the Securities and Exchange Organization was compiled, and questionnaires were sent to all internal auditors in these publicly listed companies. In addition, electronic and physical versions of the questionnaire were sent to internal auditors of subsidiary companies, holding companies, and private sector companies with internal audit units. The Cochran formula was employed to determine the sample size, which was set at 244 individuals.

$$n = \frac{1787 * (1.96)^2 * .25}{1786 * (0.06)^2 + (1.96)^2 * .25} = 244$$

Data Collection Tools and Validity and Reliability of the Research Tools

Whistleblowing Reporting: In this study, the dependent variable is whistleblowing reporting. To measure it, the Taylor & Curtis (2010) questionnaire was used. This questionnaire depicts three hypothetical situations related to auditing, placing the respondent in

a position to decide on questionable whistleblowing in each scenario. The respondent is also asked to indicate the factors that influence their motivation to report whistleblowing. Responses are measured on a seven-point Likert scale, where a score of (1) represents the lowest motivation to report whistleblowing, and a score of (7) represents the highest motivation.

Multidimensional Perfectionism Questionnaire (Hewitt & Flett, 1991)

Perfectionism is the independent variable in this study, and it was measured using the Hewitt and Flett Multidimensional Perfectionism Scale (1991). This is a 30-item scale that assesses three types of perfectionism: the first ten items measure self-oriented perfectionism, the next ten measure other-oriented perfectionism, and the final ten measure socially prescribed perfectionism. The scoring is based on a five-point Likert scale (ranging from “strongly

disagree” to “strongly agree”). This questionnaire was standardized and validated on an Iranian sample by Besharat, and its reliability was reported above 0.70. The Cronbach’s alpha coefficients for self-oriented, other-oriented, and socially prescribed perfectionism were 0.950, 0.952, and 0.946, respectively.

King’s Spiritual Intelligence Questionnaire

In this study, spiritual intelligence is the mediating variable, and it was measured using King’s Spiritual Intelligence Self-Report Inventory (SISRI-24). This tool contains 24 questions across four dimensions (Critical Existential Thinking, Transcendental Awareness, Personal Meaning Production, and Conscious State Expansion). The questions are based on a five-point Likert scale (from “very little” to “very much”). The overall Cronbach’s alpha coefficient for the entire test was reported as 0.875.

Conceptual Model of the Study

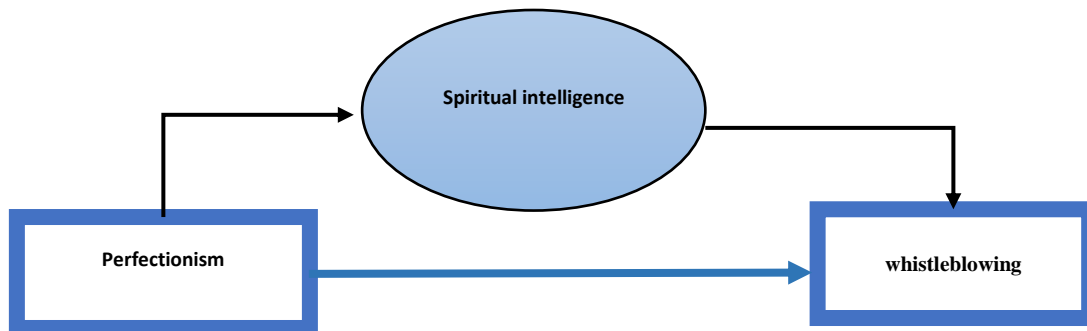


Fig. 1: Conceptual Model of the Study

Findings

Before testing the research hypotheses, the Kolmogorov-Smirnov (K-S) test was used to check for the normality of the data. If the data were found normally distributed, Pearson correlation and regression tests were applied (mehrani, mirshahvalad and abbasi, 2019). In cases where the data were not normally distributed, Spearman’s correlation test was used. The data were analyzed using structural equation modeling (SEM) with the SmartPLS software. In this

software, model analysis in the PLS-SEM⁴ approach is conducted in two main stages: “Model Fit Evaluation” and then “Testing the Research Hypotheses”.

Measurement Model

Modified Measurement Model in Standard Estimation Mode
 Measurement Model in Significance of Coefficients Estimation Mode

⁴ Partial Least Squares-Structural Equation Modeling

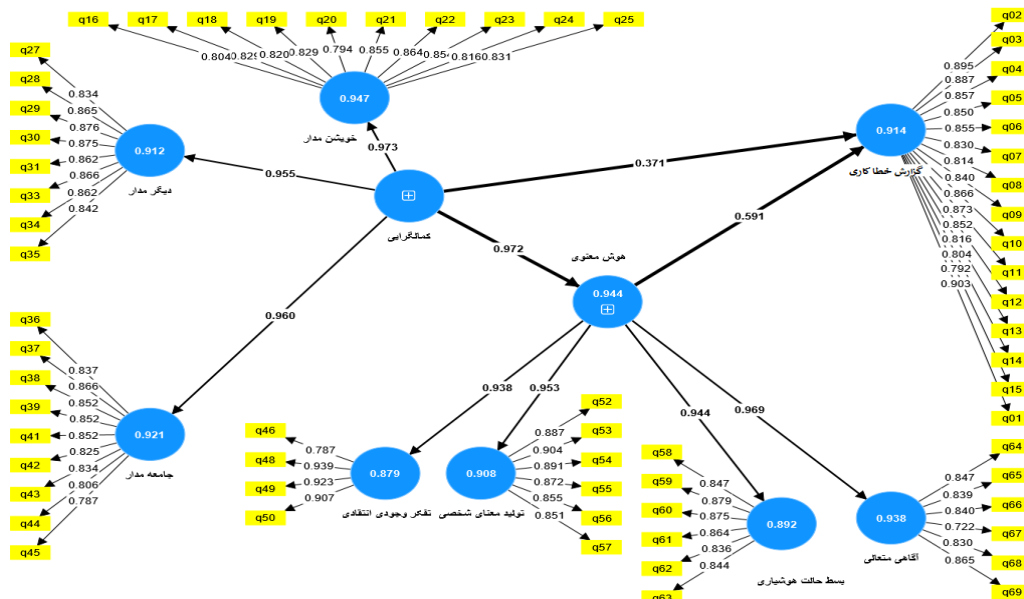


Fig. 2: Modified Measurement Model in Standard Estimation Mode

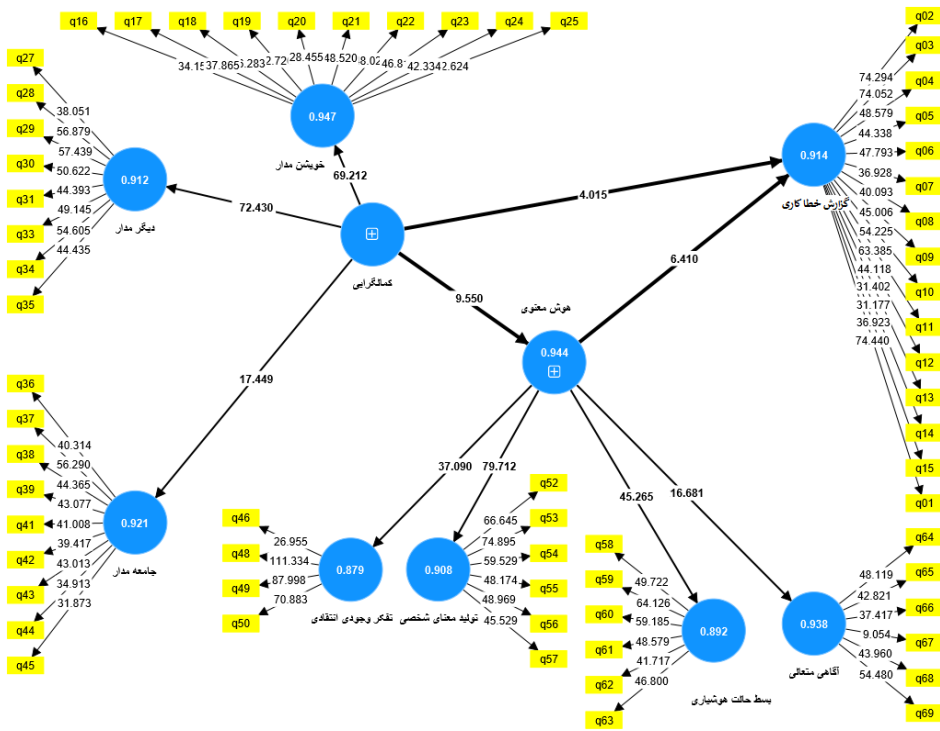


Fig. 3: Modified Measurement Model in Coefficient Significance Estimation Mode

Goodness of Fit of the Measurement Models

Coefficient of Determination (R² Test): Chen (1998) stated that R² is the key indicator for testing a causal model, showing how much of the dependent variable's behavior can be predicted by the independent variables (mehrani, mirshahvalad and abbasi, 2019) The higher the R² value, the better the model fit. R² values are compared against thresholds of 0.19, 0.33, and 0.67, considered weak, moderate, and strong, respectively.

it can be claimed that the measurement model has acceptable reliability.

The table above examines the linear relationship between variables. Correlation refers to the relationship between two or more variables.

Note: The diagonal elements of the matrix represent the square root of the average variance extracted (AVE) for each construct. As shown in the matrix, the square root of the AVE for each construct is higher than the correlation coefficients of that construct with other constructs in each column, indicating acceptable divergent validity of the constructs.

Validity Tests

According to the table above, the values of composite reliability (rho_c) and Cronbach's alpha (rho_a) for all dimensions of the studied model are above 0.7. Thus,

Table 1: Indicators of Reliability and Validity of the Measurement Model

Coefficient of Determination (R ²)	(AVE) ⁷	(rho_c) ⁶	(rho_a) ⁵	Cronbach's alpha	
0.938	0.681	0.927	0.911	0.906	Transcendental Awareness
0.892	0.735	0.943	0.928	0.928	Conscious State Expansion
0.879	0.749	0.939	0.916	0.912	Critical Existential Thinking
0.908	0.769	0.952	0.941	0.940	Personal Meaning Production
0.921	0.697	0.954	0.946	0.946	Socially Prescribed Perfectionism
0.947	0.689	0.957	0.950	0.950	Self-Oriented Perfectionism
0.912	0.741	0.958	0.950	0.950	Other-Oriented Perfectionism
0.944	0.615	0.972	0.977	0.966	Spiritual Intelligence
-	0.590	0.975	0.980	0.970	Perfectionism
0.914	0.722	0.975	0.973	0.972	Whistleblowing

Table 2: Correlation Matrix and Divergent Validity Test using Fornell and Larcker's Method (1981)

	Transcendental Awareness	Conscious State Expansion	Critical Existential Thinking	Personal Meaning Production	Socially Prescribed Perfectionism	Self-Oriented Perfectionism	Other-Oriented Perfectionism	Spiritual Intelligence	Perfectionism	Whistleblowing
Transcendental Awareness	0.825									
Conscious State Expansion	0.686	0.857								
Critical Existential Thinking	0.785	0.658	0.891							
Personal Meaning Production	0.711	0.541	0.258	0.877						
Socially Prescribed Perfectionism	0.628	0.690	0.253	0.875	0.835					
Self-Oriented Perfectionism	0.419	0.582	0.275	0.376	0.403	0.830				

5. Composite reliability
 6. Composite reliability
 7. Average variance extracted

	Transcendental Awareness	Conscious State Expansion	Critical Existential Thinking	Personal Meaning Production	Socially Prescribed Perfectionism	Self-Oriented Perfectionism	Other-Oriented Perfectionism	Spiritual Intelligence	Perfectionism	Whistleblowing
Perfectionism										
Other-Oriented Perfectionism	0.523	0.587	0.369	0.369	0.469	0.498	0.861			
Spiritual Intelligence	0.469	0.544	0.338	0.553	0.533	0.533	0.941	0.784		
Perfectionism	0.559	0.521	0.399	0.416	0.460	0.373	0.355	0.372	0.768	
Whistleblowing	0.617	0.411	0.483	0.407	0.516	0.512	0.503	0.552	0.446	0.850

Structural Model

Significance Coefficients of T-Value: If the T-value is greater than 1.96, it indicates a positive and significant effect. If it falls between +1.96 and -1.96,

the effect is not significant, and if it is less than -1.96, it indicates a negative but significant effect.

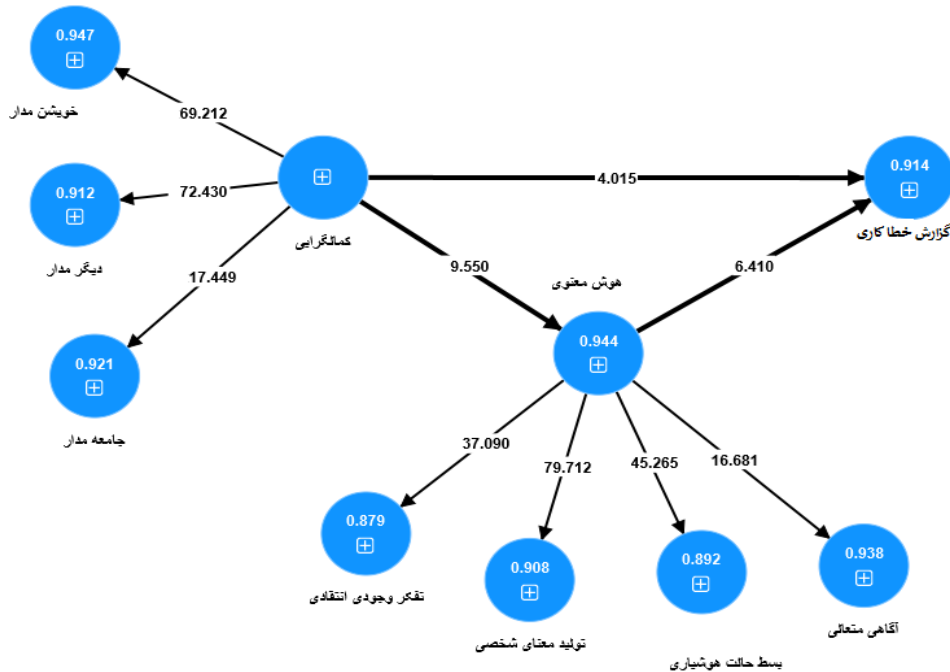


Fig. (4): Modified Inner Structural Model in the Significance of Coefficients Mode

Overall Model Test

The results showed the fit of the model, the mean of the shared values is 0.703, and the average $\overline{R^2}$ is 0.917. Hence, the value of the GOF (Goodness of Fit) criterion is 0.644. Based on the thresholds of 0.01, 0.25, and 0.36, considered weak, moderate, and strong for GOF, this value indicates a strong fit of the overall research model.

Hypothesis Testing

Main Hypothesis: Spiritual intelligence affects the relationship between perfectionism traits and the tendency to report whistleblowing. The Sobel test statistic must be higher than 1.96, and the two-tailed test probability must be less than the 0.05 error level, which is at a 99% confidence level. Therefore, it can be concluded that this is a mediating construct, and it

mediates between the independent and dependent variables.

Hypothesis 1: Perfectionism has a significant effect on whistleblowing reporting.

Given that the T-statistic is 4.015, greater than 1.96, it can be concluded that the hypothesis is confirmed. Since the standardized coefficient is 0.371, the effect is positive and moderate.

Hypothesis 2: Spiritual intelligence has a significant effect on whistleblowing reporting.

Given that the T-statistic is 6.410, greater than 1.96, it can be concluded that the hypothesis is confirmed. Since the standardized coefficient is 0.591, the effect is positive and moderate.

Hypothesis 3: Perfectionism has a significant effect on spiritual intelligence.

Given that the T-statistic is 4.015, greater than 1.96, it can be concluded that the hypothesis is confirmed. Since the standardized coefficient is 0.972, the effect is positive and strong.

Table 3: Regression Coefficients and T-Statistic for the Main Hypothesis

Result	Two-tailed probability	Sobel test statistic	SEB	SEA	B	A	Hypothesis
Mediator	0.000	3.47	0.064	0.069	0.591	0.972	Perfectionism → Spiritual Intelligence → Whistleblowing

Table 4: Hypothesis Testing Results

Test Result	T-Statistic	Path coefficient	Hypothesis	Row
Confirmed	4.015	0.371	Perfectionism → Whistleblowing Reporting (Whistleblowing)	١
Confirmed	6.410	0.591	Spiritual Intelligence → Whistleblowing Reporting (Whistleblowing)	٢
Confirmed	4.015	0.972	Perfectionism → Spiritual Intelligence	٣

Conclusion and Recommendations

The present study was aimed at determining the effect of spiritual intelligence on the relationship between perfectionism traits of internal auditors and their tendency to report whistleblowing, and formulating a model based on structural modeling. The results showed that perfectionism has a significant effect on whistleblowing reporting, and the relationship was estimated to be positive (direct). This means that internal auditors with perfectionist traits are more likely to report whistleblowing. Furthermore, the relationship between spiritual intelligence and perfectionism was estimated to be positive and strong. On the other hand, spiritual intelligence has a significant effect on whistleblowing reporting, and the relationship was estimated to be positive (direct), i.e. auditors with higher spiritual intelligence are more likely to report whistleblowing.

These findings align with the studies of Namazi and Ebrahimi (2016), Hajiha and Molasoltani (2016), and Beygi et al. (2016). According to the results of this study, the mediating effect of spiritual intelligence on the relationship between whistleblowing reporting and perfectionism was estimated strong and it could be

considered a significant mediating construct. In essence, internal auditors with perfectionist traits, who also score high in spiritual intelligence, are more likely to report whistleblowing. Perfectionist auditors, through their efforts to achieve organizational goals and address deficiencies, tend to act ethically. Accountants with perfectionist traits strive to overcome challenges, being more motivated to engage in fair reporting under turbulent business conditions. Individuals with positive perfectionism do not seek to gain advantages by sacrificing their honesty and integrity.

It is important to note that perfectionism has two aspects (positive and negative). A positive perfectionist seeks to submit reports in a timely manner, and this aspect of perfectionism drives the individual to work for the benefit of society and stakeholders, maximizing the accountant's ability. Based on the results of this research, in the context of the accounting profession, the positive aspect of perfectionism is more prominent, indicating an innate tendency to thrive, preserve, and improve conditions.

The findings of this study can be explained using Adler's theory, stating that humans strive for

perfection, and perfection is constructive when it leads to individual growth. In this regard, Akhtar et al. (2018) and Salehi et al. (2017) presented spiritual intelligence as an influential factor in organizational health. Other related studies include the research by Sharif (2015) that found a positive and significant relationship between the motivation to report whistleblowing and attitudes toward reporting whistleblowing, prescriptive and descriptive norms, perceived behavioral control, self-efficacy, conflict between professional and organizational roles, and awareness of protective laws regarding whistleblowing reporting. Moreover, moral characteristics moderate the relationship between attitudes toward whistleblowing reporting and prescriptive and descriptive norms.

Regarding the positive relationship between perfectionism and whistleblowing reporting, it can be explained that perfectionists tend to have a high sense of responsibility. Individuals may perceive it as their personal responsibility to report whistleblowing due to the negative impact of not reporting on the organization. A person's position within the organization and the fact that they may possess unique knowledge about the issue or problem within the organization leads to a sense of personal responsibility for reporting whistleblowing. However, even if someone has witnessed whistleblowing and perceived reporting it as their personal responsibility, they may still remain silent. Some studies have highlighted the prominent role of responsibility in reporting whistleblowing. For example, in a study by Lindermüller et al. (2024), it was found that individuals whose roles and duties require them to report observed whistleblowing are more likely to do so. Besides, Miceli et al. (1991) found that internal auditors are inclined to report whistleblowing based on their ethical commitment and sense of responsibility.

Kaplan and Whitecotton (2001) identified responsibility as an influential factor in whistleblowing reporting. The findings of the qualitative research by Kordestani and Rajab Dari (2021) align with the results of this study, as their research also found that personal and individual factors significantly influence the tendency to report whistleblowing. Another related study is by Beygi, Bani Mahd, Raeis Zadeh, and Royaei (2017), which showed that the more personal motivational values (serving personal interests) are prioritized by auditors, the less likely they are to report

whistleblowing. The intensity of this influence varies based on their perception of the consequences of organizational whistleblowing and their personal responsibility to disclose these whistleblowings. If motivational values that serve the public interest are prioritized for Iranian auditors, the results are the opposite, and the tendency to report whistleblowing increases. In fact, responsibility is considered a factor that leads to an increase in whistleblowing reporting.

Another related study is by Parsian, Mohammadi Pour, and Khatami (2018), which examined the relationship between accountants' spiritual intelligence and the quality of financial statements. The results indicated a positive and significant relationship, meaning that accountants with high spiritual intelligence acted with integrity in presenting financial reports, balance sheets, income statements, and cash flow statements, and provided accurate reports. On the other hand, a contrasting study is by Finn and Lamp (1992) that focused on how much auditors engage in unethical behavior and their willingness to report unethical behavior by their colleagues. The results showed that auditors do not engage in unethical behavior.

Based on the findings of this study, it is recommended that audit firms invite experienced and capable psychologists to conduct in-service training for departments with human resource challenges, and the effectiveness of the sessions should be evaluated within the organization at the end of each training session. Furthermore, to enhance the knowledge and awareness of internal auditors regarding their roles and responsibilities in reporting whistleblowing, it is recommended that professional and competent bodies develop guidelines and standards for internal auditors' reporting of wrongful actions. Additionally, it is advised to plan for the development of principles to enhance spiritual intelligence and implement policies for recruiting auditors, particularly certified auditors, and improving the control system, which can increase auditors' willingness to whistleblow and elevate the credibility of the profession. On the other hand, in order to achieve the positive outcomes of reporting whistleblowing and enhance the effectiveness of internal auditing, it is essential for decision-makers, policymakers, and stakeholders to pay attention to factors influencing the tendency to report whistleblowing. In conclusion, some challenges and limitations encountered during this study are

mentioned. Since accessing real whistleblowers was quite challenging, internal auditors in this study were asked to imagine themselves as potential whistleblowers. As a result, the findings may differ somewhat in real-world situations, which was beyond the control of this study.

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