

Analysis of the Impact of Organizational Characteristics and Ethical Orientation on Auditors' Ethical Sensitivity

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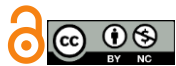
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ABSTRACT

Objective: This study analyzes the impact of organizational characteristics and ethical orientation on auditors' ethical sensitivity.

Methodology: It is descriptive-survey-based, field-based in its method, and deductive-library-based in terms of collecting the theoretical framework and research background. The statistical population under investigation includes all members of the Society of Certified Public Accountants, with a sample size of 338 individuals selected using Cochran's sampling method. After collecting the information from the distributed questionnaires, the research variables were calculated using Excel software, and the formulated hypotheses were tested using SmartPLS software.

Findings: The findings indicated that organizational characteristics and auditors' experience have a positive and significant impact on auditors' ethical sensitivity, while auditors' competence, objectivity (impartiality), and idealism do not have a significant impact on auditors' ethical sensitivity.

Conclusion: Given the importance of audit ethics, it is recommended that the Society of Certified Public Accountants include ethics education in their training programs to improve ethical characteristics and maintain auditors' independence and ensure greater oversight of adherence to audit ethics. Additionally, the committee responsible for developing audit standards can use the results of the present study to create standards that maintain auditors' ethical sensitivity.

Keywords: *Organizational characteristics, Ethical orientation, Auditors' ethical sensitivity.*

1 Introduction

Despite this necessity, there is no uniform definition of the dimensions of this concept in the literature and previous research, and its dimensions have fundamentally

changed over time. The historical review of this concept indicates that its dimensions have expanded to include concepts such as communication skills, management knowledge, and accountability. Nonetheless, previous research has given less attention to ethical competence,

which is mentioned as one of the key factors in auditor skills in auditing standards and the code of professional conduct, and the ethical dimension of auditors' skills has been limited to adhering to the minimum standards in the code of professional conduct (Benkraiem et al., 2021; Faghfouriazar, 2023; Karimi et al., 2013; Pourjaberi et al., 2023; Rijsenbilt & Commandeur, 2013; Shafer & Wang, 2011).

It should be noted that the acceptance of responsibility towards society is a distinguishing feature of any profession, and the acceptance of any profession depends on the level of responsibility that profession assumes in society. The society that the accounting and auditing profession deals with includes employers, investors, government, creditors, employees, employers, and other individuals who rely on the results of the work of professional accountants for informed decision-making (Amiri et al., 2010; Parsakia et al., 2023). Such reliance on the profession is possible only as long as professional accountants provide their services at a level worthy of society's trust. Therefore, professional accountants' services must be provided at the highest possible level and in accordance with standards that ensure the continuity of these services with appropriate quality. To achieve this goal, auditors must observe ethical requirements listed in the code of professional conduct, such as integrity, objectivity, confidentiality, and professional behavior, in addition to professional care and competence during the audit (Benkraiem et al., 2021; Dadmand & Raeis Al-Sadati, 2023; Davoodi, 2018).

On the other hand, the responsibility of monitoring the performance of business unit managers on behalf of the owners of those units has been assigned to the auditing profession. The expectations from the auditing profession are such that auditing standards require auditors to examine the status and weaknesses of internal controls, deficiencies in record-keeping, and to report errors and unusual transactions or results that may indicate fraud and unauthorized activities to protect the public interest and the interests of investors and other rightful and interested parties (Amjadi et al., 2018; Balouch et al., 2021; Beikzad & Ojaghi Shirmard, 2022; Eluwole et al., 2022).

Given the complexity of professional decisions and the expectations of stakeholders and users of accounting services, accountants often find themselves in conflict between ethical duties. In other words, a professional decision is not always based on ethical duty, and accountants may find themselves in situations where no option is available other than to violate a professional duty (Abdulahi et al., 2015; Amiri et al., 2010).

The role, duty, and responsibility of professional accountants towards society require them to adhere to general principles of good ethics in all aspects and to follow a consistent code of professional conduct to gain the acceptance, credibility, and social respect necessary for activity in any specialized profession (Benkraiem et al., 2021; Dehnavi et al., 2021). Society has high expectations from the professionals in this field. Therefore, the information provided by accountants must be significantly efficient, reliable, real, and unbiased, and accountants must not only possess professional qualifications and competence but also a high degree of professional honesty and integrity, as professional reputation is one of their most important assets. As a result, accounting ethics are of great importance to professional accountants and those who rely on accounting services (Eluwole et al., 2022).

Thus, given the importance of ethics and professional behavior, and to enable professionals to perform their work honestly, flawlessly, and correctly, the organizers of the auditing profession have established laws, regulations, and principles of professional conduct. These laws typically include honesty, truthfulness, loyalty, respect, responsibility, concern for the interests of others, caution, fairness, and adherence to laws and regulations. Auditors, like other professionals, need these principles, or even more so, because the results of their work affect their clients, their community, and others. Therefore, they must be committed to ethical and professional conduct rules to ensure their constructive impact. Consequently, users, especially investors, as providers of capital and the most important group of users of accounting information and financial reports, need reliable financial information, and since the auditor's role is to assess the quality of information for users, adherence to professional ethics affects the quality of auditing. Thus, organizations governing the auditing profession must pay more attention to the ethical aspects of auditing (Nedkovski et al., 2017; Newman et al., 2017).

The role of professional accountants in today's societies is considered a key and undeniable role. The accounting profession has a distinctive and significant role among other professions due to its extraordinary impact, either directly or indirectly, on the lives of individuals in society and the survival of private and public organizations. The sensitivity of this role clearly necessitates the formulation and explanation of a code of professional conduct for the accounting profession and the professional behavior of its practitioners (Taheriattar, 2017; Tutar et al., 2011; Wen et al., 2021).

It is essential to mention that the role and duty of professional auditors towards society, investors, and other rightful and interested parties require them to observe general principles of good ethics in all aspects, adhere to the code of professional conduct, and gain the acceptance, credibility, and social respect necessary for activity in any profession. Given that financial activities are essential for the survival of the modern world and accounting facilitates these activities, this profession is considered beneficial and has become a sensitive service profession due to its essential role in tracking the vast and complex network of financial relationships in today's economic world, much like other professions with ethical commands (Hariri, 2017; Heidari et al., 2024).

Accordingly, the present study aims to analyze the impact of organizational characteristics and ethical orientation on auditors' ethical sensitivity.

2 Methods and Materials

This research is of the behavioral type. In terms of its objective, it is applied, and in nature, it is descriptive-survey-based and correlational. In terms of method, it is field-based, and in terms of collecting the theoretical framework and research background, it is deductive-library-based. In the field section, the most common data collection method is the use of questionnaires. In the current study, data were collected using questionnaires, and after entering the data into Excel software, the research variables were calculated. The questionnaire questions were divided into two sections: general questions including respondents' general characteristics such as gender, position, education, work experience, type of auditing activity, and membership in the accounting community. The specialized section questions were based on the following questionnaires:

Organizational characteristics: The score the respondent receives from answering questions 1 to 43 of the organizational characteristics questionnaire by Ghorbanzadeh (2008).

Auditors' experience: The score the respondent receives from answering questions 1 to 14 of the auditors' experience questionnaire by Daryaei and Azizi (2018).

Auditors' competence: The score the respondent receives from answering questions 1 to 12 of the auditors' competence questionnaire by Zarfar and Zarfar (2016).

Auditors' objectivity: The score the respondent receives from answering questions 1 to 8 of the auditors' objectivity questionnaire by Abouzeid (2018).

Auditors' idealism: The score the respondent receives from answering questions 1 to 20 of the auditors' idealism questionnaire by Abouzeid (2018).

Auditors' ethical sensitivity: The score the respondent receives from answering questions 1 to 34 of the auditors' ethical sensitivity questionnaire by Daryaei and Azizi (2018).

Subsequently, necessary analyses were conducted using the steps of collecting required information based on the respondents' answers to the questionnaire questions, quantifying the questionnaire answers using Excel software, performing descriptive statistics, conducting inferential tests, and analyzing the research hypotheses using SmartPLS software. The statistical population under study included 2819 certified public accountants, and Cochran's method was used for sampling. Based on this sampling method, 338 individuals were selected as the statistical sample.

3 Findings and Results

The researcher, to ensure the accuracy and validity of the results obtained from the study, must evaluate the technical characteristics of the tool used in the research (questionnaire). The technical characteristics of the tool are summarized in two aspects: validity and reliability. The validity or credibility of the tool determines whether the questions used in the questionnaire measure the concept intended by the researcher. On the other hand, reliability or dependability specifies how consistent the measurement tool's results are under identical conditions. This means that if the researcher re-administers or parallel administers the questionnaire and the results are identical, the tool (questionnaire) has complete reliability. The results of the validity and reliability assessment of the questionnaires are shown in [Table 1](#).

Table 1

Results of Validity and Reliability Assessment of Questionnaires

Variable	Cronbach's Alpha (Alpha > 0.7)	Composite Reliability (CR > 0.7)	Validity (AVE > 0.5)
Organizational Characteristics	0.856	0.720	0.612
Auditors' Experience	0.802	0.719	0.603
Auditors' Competence	0.864	0.802	0.559
Auditors' Objectivity	0.833	0.866	0.512
Auditors' Idealism	0.802	0.813	0.593
Auditors' Ethical Sensitivity	0.888	0.708	0.607

Based on the obtained results, since Cronbach's Alpha and Composite Reliability are higher than the standard value of 0.7, and the Convergent Validity value is higher than the

standard value of 0.5, the reliability and validity of the distributed questionnaires are confirmed.

Table 2

Correlation Matrix

Variable	Organizational Characteristics	Auditors' Experience	Auditors' Competence	Auditors' Objectivity	Auditors' Idealism	Auditors' Ethical Sensitivity
Auditors' Ethical Sensitivity	0.787	0.605	0.682	0.666	0.609	1
Organizational Characteristics	1	0.635	0.455	0.402	0.633	0.745
Auditors' Objectivity	0.635	1	0.418	0.405	0.806	0.712
Auditors' Competence	0.418	0.704	1	0.704	0.825	0.544
Auditors' Experience	0.455	1	0.702	0.769	0.825	0.502
Auditors' Idealism	0.602	0.555	0.665	0.546	0.806	0.633

The results of the correlation analysis between the research variables are shown in Table 2. As can be seen, there is a significant correlation between all research variables, and consequently, it is possible to examine the hypotheses using structural equation modeling.

Factor loadings are calculated by determining the correlation between the indices of a construct and the construct itself. The results of the factor loadings of the questionnaire items are shown in Table 3.

Table 3

Results of Factor Loadings of Questionnaire Items

Questionnaire	Question	Factor Loading	Question	Factor Loading	Question	Factor Loading	Question	Factor Loading
Organizational Characteristics	1	0.425	12	0.854	23	0.504	34	0.874
	2	0.444	13	0.695	24	0.588	35	0.490
	3	0.625	14	0.499	25	0.596	36	0.462
	4	0.521	15	0.500	26	0.541	37	0.529
	5	0.544	16	0.565	27	0.555	38	0.503
	6	0.569	17	0.522	28	0.595	39	0.565
	7	0.625	18	0.477	29	0.578	40	0.516
	8	0.655	19	0.496	30	0.699	41	0.471
	9	0.448	20	0.487	31	0.785	42	0.460
	10	0.502	21	0.410	32	0.599	43	0.506
	11	0.593	22	0.444	33	0.602		
Auditors' Experience	1	0.504	5	0.422	9	0.765	13	0.758
	2	0.505	6	0.489	10	0.689		
	3	0.477	7	0.452	11	0.655	14	0.558
	4	0.453	8	0.754	12	0.567		

Auditors' Competence	1	0.800	4	0.666	7	0.568	10	0.516
	2	0.574	5	0.637	8	0.775	11	0.877
	3	0.689	6	0.678	9	0.754	12	0.754
Auditors' Objectivity	1	0.551	3	0.632	5	0.469	7	0.825
	2	0.678	4	0.602	6	0.461	8	0.741
Auditors' Idealism	1	0.514	6	0.488	11	0.493	16	0.645
	2	0.557	7	0.493	12	0.756	17	0.856
	3	0.699	8	0.582	13	0.717	18	0.633
	4	0.714	9	0.596	14	0.725	19	0.625
	5	0.768	10	0.557	15	0.685	20	0.598
Auditors' Ethical Sensitivity	1	0.604	10	0.721	19	0.865	28	0.701
	2	0.808	11	0.508	20	0.585	29	0.703
	3	0.466	12	0.498	21	0.707	30	0.682
	4	0.507	13	0.502	22	0.642	31	0.599
	5	0.633	14	0.512	23	0.531	32	0.576
	6	0.680	15	0.672	24	0.668	33	0.522
	7	0.590	16	0.478	25	0.612	34	0.538
	8	0.477	17	0.710	26	0.633		
	9	0.706	18	0.622	27	0.612		

Since the factor loading coefficient for all questionnaire items is greater than the standard value of 0.4, it can be concluded that the variance between the construct and its indicators is greater than the measurement error variance, and its reliability in the measurement model is acceptable. In other words, since the factor loading coefficients of the questions are higher than the standard value, there is no need to remove or modify any of the questionnaire items.

The hypothesis testing was conducted based on the path coefficient, t-statistics, and determination coefficient (R²). The path coefficient indicates the presence of a linear causal relationship and the intensity and direction of this relationship between two latent variables. It is essentially the standardized regression coefficient observed in simpler regression models. The path coefficient ranges from -1 to +1, where a value of zero indicates no linear causal relationship between the two latent variables. The primary criterion for assessing the relationship between constructs in the

structural model section is the t-statistic. If the value of this statistic exceeds 1.96, it indicates the validity of the relationship between constructs, thus confirming the hypotheses at a 95% confidence level. However, the t-statistics only indicate the validity of the relationship, not the strength of the relationship between constructs. Finally, the second criterion for evaluating the fit of the structural model in a study is the determination coefficients (R²) related to the endogenous latent variables of the model. The determination coefficient (R²) is used to connect the measurement model and the structural model in structural equation modeling, indicating the effect of an exogenous variable on an endogenous variable. One of the main advantages of the SmartPLS method is its ability to reduce errors in measurement models or increase the variance between constructs and indicators. The results of the hypothesis testing are shown in Table 4.

Table 4

Results of Hypothesis Testing

Variable	Path Coefficient (β)	t-statistic	Determination Coefficient (R ²)
Organizational Characteristics	0.308	5.574	89%
Auditors' Experience	0.462	7.757	73%
Auditors' Competence	0.401	1.112	13%
Auditors' Objectivity	0.511	1.003	10%
Auditors' Idealism	0.477	1.134	9%

The results obtained from hypothesis testing are explained below for each existing path.

In the first hypothesis test, the path coefficient for the variable "Organizational Characteristics" is 0.308, and the t-

statistic for this variable is 5.574. Since the t-statistic is positive and greater than the standard value of 1.96, it indicates that organizational characteristics have a positive and significant impact on auditors' ethical sensitivity,

confirming the first hypothesis. Based on the determination coefficient, approximately 89% of the changes in auditors' ethical sensitivity are explained by changes in organizational characteristics.

In the second hypothesis test, the path coefficient for the variable "Auditors' Experience" is 0.462, and the t-statistic for this variable is 7.757. Since the t-statistic is positive and greater than the standard value of 1.96, it indicates that auditors' experience has a positive and significant impact on auditors' ethical sensitivity, confirming the second hypothesis. Based on the determination coefficient, approximately 73% of the changes in auditors' ethical sensitivity are explained by changes in auditors' experience.

In the third hypothesis test, the path coefficient for the variable "Auditors' Competence" is 0.401, and the t-statistic for this variable is 1.112. Since the t-statistic is positive and less than the standard value of 1.96, it indicates that auditors' competence does not have a significant impact on auditors' ethical sensitivity, leading to the rejection of the third hypothesis. Based on the determination coefficient, approximately 13% of the changes in auditors' ethical sensitivity are explained by changes in auditors' competence.

In the fourth hypothesis test, the path coefficient for the variable "Auditors' Objectivity" is 0.511, and the t-statistic for this variable is 1.003. Since the t-statistic is positive and less than the standard value of 1.96, it indicates that auditors' objectivity does not have a significant impact on auditors' ethical sensitivity, leading to the rejection of the fourth hypothesis. Based on the determination coefficient, approximately 10% of the changes in auditors' ethical sensitivity are explained by changes in auditors' objectivity.

In the fifth hypothesis test, the path coefficient for the variable "Auditors' Idealism" is 0.477, and the t-statistic for this variable is 1.134. Since the t-statistic is positive and less than the standard value of 1.96, it indicates that auditors' idealism does not have a significant impact on auditors' ethical sensitivity, leading to the rejection of the fifth hypothesis. Based on the determination coefficient, approximately 9% of the changes in auditors' ethical sensitivity are explained by changes in auditors' idealism.

4 Discussion and Conclusion

Today's business environment requires social interactions and ethical considerations, and the necessity of making a profit does not justify unethical activities and ignoring socially accepted behaviors. The success of various organizations stems from establishing and implementing

ethical management. Organizational ethics start with building trust and are essential for supporting the global economic system, as they produce information that assists stakeholders in various decision-making processes. Therefore, a healthy economic system requires accounting professionals committed to ethical values. Any unethical behavior in accounting practice, in any form, will lead to a failure in the economic system. News regarding threats to auditors' independence in recent years has been prevalent in the media, leading the accounting profession to emphasize the importance of adhering to professional ethics due to public pressure. Threats to auditor independence result in a lack of trust in accounting and auditing information, which has sparked discussions on ethical education in accounting, leading to actions to improve practices in facing ethical dilemmas. Thus, one of the main concerns regarding threats to auditors is enhancing ethical reasoning and behavior. Consequently, ethical education has been proposed as a means to enhance ethical awareness and decision-making, acting as a necessary antidote to poor accounting practices. Although ethical education has been highlighted in the literature, it has not been thoroughly examined in most accounting courses, especially in developing countries. Ethics and adherence to professional ethics are serious and significant topics in accounting, directly affecting accountants' independence to gain public trust. Especially since improper and unethical education can lead to threats to auditor independence, ethical behavior is necessary for the auditing profession. The essential need to gain the trust of audit service users necessitates auditors' independence. The reason is that these services, in presenting financial statements, require honesty and objectivity. The nature of the work done by accountants and auditors requires a high level of ethics. Shareholders, potential shareholders, and other users of financial statement information rely on this information to make informed investment decisions. Understanding ethics can help accountants and auditors maintain their independence and assist them in making the right choices, even if it may not benefit the company but is useful for investors and stakeholders using this information. Furthermore, the sensitivity of the accounting role necessitates the development and articulation of a code of professional conduct for the accounting profession and the professional behavior of its practitioners. The role, duty, and responsibility of professional accountants towards society require them to adhere to general principles of good ethics in all aspects and to follow a consistent code of professional conduct to maintain their independence and gain the

acceptance, credibility, and social respect necessary for activity in any specialized profession.

Given the importance of the current topic, the researchers in this study examined and modeled the relationship between organizational characteristics, ethical orientation, and auditors' ethical sensitivity. Based on the results of the first hypothesis, it was found that organizational characteristics can significantly improve ethical sensitivity. In other words, the higher the commitment to organizational characteristics, the better the preservation of ethical sensitivity. According to the results of the second hypothesis, auditors' experience has a positive and significant impact on ethical sensitivity. Therefore, it can be stated that auditors can improve their ethical sensitivity through enhancing their experiences. Based on the results of the third hypothesis test, auditors' competence did not significantly affect their ethical sensitivity. In other words, statistically, the impact of auditors' competence on their ethical sensitivity was not confirmed. According to the results of the fourth hypothesis test, auditors' objectivity did not have a significant impact on their ethical sensitivity. In other words, auditors' objectivity and impartial activities could not significantly enhance their ethical sensitivity. Finally, based on the results of the fifth hypothesis test, auditors' idealism did not significantly impact their ethical sensitivity.

Based on the results of the first hypothesis, it is suggested that business unit managers should enhance auditors' ethical sensitivity by paying more attention to organizational characteristics such as leadership qualities, human resources, organizational plans, organizational culture, and organizational strategies, fostering individual learning capabilities, emphasizing experience and learning, improving flexibility, and enhancing systems thinking. Auditors can also enhance their ethical sensitivity by improving their experiences and the quality of their judgments. Hiring experienced and professionally competent auditors can not only improve the quality of the audit process but also enhance auditors' ethical sensitivity and independence. In other words, experienced auditors can improve audit quality, ethical sensitivity, and independence by gaining deeper information and making more impartial judgments. Furthermore, auditors can enhance their independence by specializing, increasing audit efficiency, detecting significant misstatements, considering conflicts of interest, and adhering to laws and regulations after achieving the necessary objectivity and impartiality.

Finally, given the importance of audit ethics, it is recommended that the Society of Certified Public

Accountants include ethics education in their training programs to improve ethical characteristics and maintain auditors' independence and ensure greater oversight of adherence to audit ethics. Additionally, the committee responsible for developing audit standards can use the results of the present study to create standards that maintain auditors' ethical sensitivity.

To elucidate the various dimensions of the current research's importance, it is recommended that future researchers examine the impact of other ethical characteristics such as audit quality, professional skepticism, relativism, etc., on auditors' ethical sensitivity and compare the results with those of the current study. Furthermore, future researchers are advised to assess the impact of organizational factors and ethical characteristics on auditors' ethical sensitivity and determine the importance of the discussed elements.

Authors' Contributions

All authors have contributed significantly to the research process and the development of the manuscript.

Declaration

In order to correct and improve the academic writing of our paper, we have used the language model ChatGPT.

Transparency Statement

Data are available for research purposes upon reasonable request to the corresponding author.

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Declaration of Interest

The authors report no conflict of interest.

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Ethical Considerations

In this research, ethical standards including obtaining informed consent, ensuring privacy and confidentiality were observed.

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