

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

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1. Round 1

1.1. Reviewer 1

Reviewer:

The introduction lacks a clear definition of "ethical competence." The sentence "Nonetheless previous research has given less attention to ethical competence..." should be expanded to define ethical competence and its significance in auditing.

The statement "the acceptance of any profession depends on the level of responsibility that profession assumes in society" could be strengthened by providing specific examples or references to support this claim.

More detail is needed on how the questionnaires were validated. Describe the steps taken to ensure the reliability and validity of the questionnaires used.

The sentence "Based on this sampling method 338 individuals were selected as the statistical sample" should include details on how the sample size was determined using Cochran's method. Provide the formula and parameters used.

The reliability and validity table is informative, but the paragraph should explain what each metric (Cronbach's Alpha, Composite Reliability, AVE) signifies and why the thresholds used are appropriate.

In the correlation matrix, clarify why there is a significant correlation between all variables and what this implies for the study's hypotheses.

Explain the significance of factor loadings and why the threshold of 0.4 was chosen. What does this imply about the questionnaire items?

Each hypothesis test result should be discussed in more depth. For example, for the third hypothesis, explain why auditors' competence might not significantly impact ethical sensitivity despite a positive path coefficient.

The discussion should connect the findings more explicitly to the existing literature. For instance, discuss how the finding that organizational characteristics impact ethical sensitivity aligns or contrasts with previous studies.

Authors revised the manuscript and uploaded the new document.

1.2. Reviewer 2

Reviewer:

Clarify the roles and expectations of auditors as stated in "the expectations from the auditing profession are such that auditing standards require auditors to examine the status and weaknesses of internal controls...". Provide specific auditing standards or guidelines that outline these expectations.

The introduction should include a brief overview of the research problem, objectives, and significance of the study to guide the reader.

The sentence "This research is of the behavioral type" is vague. Specify what is meant by "behavioral type" and how this classification impacts the research methodology.

Recommendations should be more detailed. For example, specify what kind of ethics education should be included in training programs and how it should be implemented.

The suggestion for future research is valuable, but it would benefit from more specificity. Identify particular variables or contexts that future studies should explore to build on this research.

The paragraph discussing ethical education's role should reference specific examples or studies that highlight the benefits of such education in similar contexts.

Authors revised the manuscript and uploaded the new document.

2. Revised

Editor's decision after revisions: Accepted.

Editor in Chief's decision: Accepted.