




Presenting A Model for Identifying Personality and Ethical Characteristics of Independent Auditors in Iran

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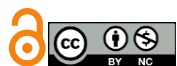
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ABSTRACT

Objective: The aim of the present research is to propose a model for identifying personality and ethical characteristics of independent auditors in Iran.

Methodology: The research method, considering its objective, is applied and mixed (qualitative-quantitative) in terms of execution. The qualitative sample includes 10 participants consisting of academic experts and auditors (faculty members in the field of auditing and experienced auditors), selected purposively, and the quantitative sample includes 2700 auditors in five provinces including Tehran, Mashhad, Tabriz, Isfahan, and Mazandaran. According to Cochran's formula, 336 individuals were selected as samples in these 5 provinces, initially selected cluster-wise and then randomly in each province. Data collection in the qualitative section was done using semi-structured interviews with members of the statistical community, and in the quantitative section, it was carried out through a researcher-made questionnaire. Data analysis in the qualitative section was performed using thematic analysis method (basic themes, organizing, and overarching themes), and the process of coding and textual analysis of interviews was done in MAXQDA 2018 software. In the quantitative section, SPSS 16 and Smart PLS software were used, and inferential analysis was performed using the factor analysis method.

Findings: The results in the qualitative section showed that the ethical dimension includes (individual aspect, organizational aspect, environmental aspect) and the personality dimension includes (openness, conscientiousness, extraversion, agreeableness, neuroticism). Based on the results of the quantitative analysis, the model was confirmed, and the relationships between the model variables were found to be significant with a strong fit.

Conclusion: Based on the results of this study, it is recommended that when hiring auditors to improve auditors' ethical performance, their personality traits be examined based on personality tests, and the importance of the subject be explained to them by holding training courses at the time of entry into the auditing profession.

Keywords: *Personality Characteristics, Ethical Characteristics of Auditors, Openness, Conscientiousness, Extraversion*

1 Introduction

Today, ethics is a subject that has garnered significant attention throughout our society, and the reasons for this attention are twofold: first, the crucial and meaningful role of ethical behavior in the preservation and sustainability of a civil society, and second, the existence of numerous instances of unethical behavior. Ethical behavior is considered a prerequisite for the survival of the auditing profession, and various factors influence ethical perception and subsequent ethical decision-making. Auditors, in addition to their responsibility towards clients, bear a more significant responsibility, which is their social responsibility. They must consider themselves accountable to all parties who, for any reason, rely on the financial reports of economic entities. This ensures that they make appropriate economic decisions based on the assurance provided by auditors (Mohseni et al., 2017).

No institution or profession can continue its legitimate existence regardless of ethics, which sets the boundaries of behavior norms. Ethics in any society determines its norms and guides social individuals towards perfection, virtue, and happiness in their future lives. Ethics is both rooted in religion and influenced by customs, culture, history, and other social phenomena. Indeed, there is a constant interaction between these social concepts and phenomena and ethics, shaping societal principles, values, and norms over time, thereby forming acceptable patterns of individual and collective behavior (Goodarzi, 2018). Ethics research has shown that contrary to expectations, accountants do not score highly in moral development tests, which could be attributed to accountants' focus on personality trait of agreeableness. Whereas ethical reasoning tests value personality trait of conscientiousness up to intermediate levels in the ethical development process (Farajzadeh Dehkordi, 2019).

The auditing profession requires the correction of deviations and the promotion of ethical and behavioral prerequisites to foster trust and confidence within the community. The auditing community must reduce and minimize deviations and unreasonable behaviors in the work environment to achieve this idea (Shad, 2021). Establishing a culture of legal acceptance and ethical integrity begins with the establishment of professional conduct guidelines that clearly define acceptable behavior boundaries (Mahdavi & Alipour, 2012). Professional accounting bodies in various countries have formulated professional conduct guidelines to compel accountants to be responsible towards public

interests and adhere to professional ethics. However, it seems that the dominance of the hypothesis of accounting conservatism (whose underlying assumption is the maximization of personal interests) as the dominant model in accounting research has diverted our attention from professional behavior judgments (Nikbakht, 2019).

Personality is one of the major factors that can be evaluated in the initial contact with a job applicant. Since evaluating an applicant's status seems difficult in many environments and situations, personality information can help predict their future behavior. Personality is one of the important factors indicating the compatibility of an individual with a specific job, as each personality trait has conditions that are suitable for a particular occupation. Personality is often considered as the organizing force of human behavior and has always held a prominent place in psychology. Indeed, everything we have achieved so far or expect to achieve in the future can be influenced by our personality and the personalities of those we interact with (Ahmadzadeh et al., 2018). Personality is the unique aspect of an individual that distinguishes them from others, and only some aspects of this dimension are observable and measurable through behaviors, actions, attitudes, etc. (Karimi et al., 2023). Thus, there are motivational processes related to ethical motivation between ethical judgments and actual behavior. At this stage, individuals create ethical intentions while prioritizing appropriate actions, and intentions are the drivers of ethical actions, which can be influenced by personality traits. Therefore, auditors, in addition to their responsibility towards clients, bear a more significant responsibility, which is their social responsibility. They must consider themselves accountable to all parties who, for any reason, rely on the financial reports of economic entities. This ensures that they make appropriate economic decisions based on the assurance provided by auditors, which may sometimes contradict the wishes of the clients. However, the primary users of audit reports are stakeholders other than the clients, and they do not have access to information and evidence supporting financial statements to verify their reliability. These factors contribute to the quality of professional ethical judgments, which is a crucial pillar of auditing, playing an important role in economic society (Rajab Dari, 2022).

Corruption and financial scandals that have occurred in recent years around the world, including Iran, have also affected auditors. This has cast doubt on the observance of professional ethics in the auditing profession, putting the reputation and legitimacy of auditing institutions at risk

(Khosrovabadi, 2016). Professional behavior reflects a set of ethical laws and virtues, and these ethical laws are essential for the existence and continuity of a profession. Therefore, given the importance of ethics and professional behavior for empowering professional individuals to carry out their work honestly, flawlessly, and accurately, auditing organizations have established laws, regulations, and principles of professional behavior. These laws usually include honesty, truthfulness, loyalty, respect, a sense of responsibility and concern for the interests of others, caution, justice, and adherence to laws and regulations (Baradaran Hassanzade et al., 2013). Auditors, like other professions, need these principles or more because their work results affect their clients, their community, and others. Therefore, they must be committed to ethical laws and professional behavior to have a constructive impact (T., 2017). Based on the aforementioned discussions, the researcher seeks to develop a model for identifying the personality and ethical dimensions of independent auditors in the country. This model could provide a specific framework for the auditing community in the country, and the national auditing organization could implement this model as a comprehensive and complete model for its organizational, professional, and ethical goals. Based on the information provided, the researcher seeks to answer the question: What is the suitable model for identifying the personality and ethical characteristics of independent auditors in the country?

2 Methods and Materials

2.1 Study Design and Participants

This study is applied in terms of purpose and mixed (qualitative-quantitative) in terms of execution method. The qualitative population includes 10 experts and key informants from academic and auditing backgrounds (academic professors in the field of auditing and expert auditors). Individuals were selected using purposive sampling criteria with a minimum of 10 years of teaching and research experience in the field of accounting. Sampling was conducted with the participation of 10 key informants and experts. The quantitative population consists of all auditors in the country included in the present study.

Sampling was determined proportionally to the number of auditors in each province due to the presence of five provincial centers. The sample size in each center was determined based on the number of auditors in that center. Auditors were initially identified in each center, and then selected using cluster sampling method. In this study, a total of 2700 individuals were considered as the population in five provinces including Tehran, Mashhad, Tabriz, Isfahan, and Mazandaran, of whom, according to the Cochran formula, 336 individuals were selected as samples in the first 5 provinces in a clustered manner and in each province randomly. The questionnaire was distributed among them.

2.2 Data Collection

Data collection in the qualitative section was done using semi-structured interviews with members of the qualitative population. The duration of the interviews ranged from 30 to 50 minutes. In the quantitative section, questionnaire tools were used, which were distributed in the quantitative population field. The mentioned questionnaire was researcher-made, derived from the analysis and opinions of experts. Initially, factors related to the personality and ethical characteristics of auditors were identified and extracted based on library studies. In the next step, a questionnaire was developed based on the extracted components.

2.3 Data Analysis

Data analysis in the qualitative section was performed using MAXQDA 2020 software, and in the quantitative section, factor analysis method and SPSS 16 and Smart PLS software were used.

3 Findings and Results

In this study, first, the dimensions section is presented, then through axial coding, the concepts and themes are identified, and finally, the indicators related to presenting a model for identifying the personality and ethical characteristics of independent auditors in the country are specified.

Table 1*Identified Codes for Presenting the Model of Auditors' Personal and Ethical Dimensions*

Code	Semantic Code
M.1	By integrating ethical principles with current laws, it spreads a work culture centered on ethics in the organization so as to face no issues in its operations and production through creating an effective relationship between human resources managers and organizational employees.
M.2	Crushing their personalities with ethical and human principles might yield short-term results, but such an approach usually fades creativity, efficiency, and employees' commitment in the long term.
M.3	Successful managers provide an environment where individuals can speak freely.
M.4	The best managers always look for new ways to reduce the stress and pressure on employees. This pressure can come from higher-level managers who prejudge these employees or treat them inappropriately.
M.5	The governance of justice in the organization and preserving others' rights protects the organization's health and strength, and following this rule will shield the organization from many problems.
M.6	Organizational ethics, like other management fields, emerged with the growth and expansion of organizations. With activities becoming more complex and dynamic, organizational managers felt the need.
M.7	With meticulous planning, strive to promote the culture of organizational ethics in the organization and instill the spirit of attention to moral and human virtues among individuals.
M.8	- In times of crisis and turmoil, the organization maintains its ethical performance. - Leads to the formation of strong teamwork and increased productivity. - Assures individuals of the legality of the organization's policies.
M.9	- Creates mechanisms to resolve ethical dilemmas. - Brings about awareness and sensitivity to ethical issues.
M.10	Always stay in touch with the people of society and not distance oneself from them; treat individuals justly and without discrimination; take the initiative in matters, set an example, and act upon it; avoid hypocrisy; fulfill promises; forgive others' slips.

Then, through axial coding, we proceed to identify the concepts and themes.

Table 2*Axial Coding and Identification of Categories and Concepts*

Concept	Category	Code	
Professional Ethics	Individual Aspect	Workers and employers have wider duties and obligations towards each other than what is currently expected.	
		The four virtues of wisdom, courage, temperance, and justice as the fundamental and mother virtues. Ethical institutions in life; a tool in the hands of society, as a whole, for guiding and advising smaller groups.	
	Organizational Aspect	Individuals apply ethical principles in social life for the health of society. The impact of adhering to ethical principles in social life is reflected in professional life. Individuals committed to ethical principles. Efficient and effective training programs; internal and external control and evaluation systems; an active civil society.	
Personal Traits	Environmental Aspect	The extent of interest, precision, responsibility, initiative, and productivity; work ethics are rules and contexts that stimulate and activate mental, psychological, and physical commitment of an individual or group.	
	Openness to Experience	Study and identification of rules and norms of administrative behavior and topics such as drafting ethics charters, laws, and behavior standards. Organizational ethics charter and professional behavior laws for basic jobs within the organization.	
	Work Conscientiousness	Ethics education, ethics management, ethical decision-making, ethical culture and climate, and ethical infrastructure. Sufficient rational reasons and arguments for accepting ethics; job situations; personal needs.	
	Extraversion	Ethics is a psychic state that drives a person towards action without the need for thought and contemplation. A psychic trait that causes the emergence of good or bad deeds, whether that psychic trait is permanent and firm.	
	Agreeableness	- The situation stems from professional ethics. - Professional ethics is created from trust-building.	
	Neuroticism		- Trust-building comes from behavior predictability. - Behavior predictability stems from consistency and regulation of behavior. - Consistency and regulation come from responsibility. - Responsibility arises from law and individual beliefs.

In [Table 2](#), the dimensions, components, and indicators of the model, along with the frequency of mention in the interviews, are fully provided:

Table 3*Expert Opinions on Dimensions, Components, and Indicators with Frequencies*

Frequency	Indicator	Component	Dimension	
5	Religious Values	Individual	Professional Ethics	
8	Personal Criteria			
9	Family Factors			
10	Beliefs and Convictions			
4	Leadership	Organizational		
5	Management			
3	Interaction with Colleagues			
6	Interaction with Subordinates and Superiors			
7	Reward and Punishment System			
9	Colleagues' Expectations			
10	Laws, Regulations, and Procedures			
3	Organizational Culture and Climate			
2	Economic Factors	Environmental		
5	Social Factors			
6	Cultural Factors			
8	Political Factors			
7	Competitive Factors			
9	Imagination		Openness	Personality Traits
2	Aesthetics			
4	Emotions and Sentiments			
5	Beliefs and Perspectives			
6	Competence	Conscientiousness		
8	Order and Discipline			
9	Sense of Duty			
7	Prudence in Decision Making			
10	Striving for Success			
3	Self-Discipline	Internal Order		
5	Affection	Extraversion		
6	Sociability			
8	Boldness in Work			
4	Activeness			
6	Sensation Seeking			
8	Positive Emotions			
9	Trust	Agreeableness		
3	Honesty and Truthfulness			
4	Friendliness			
6	Adaptability			
5	Humility			
7	Empathy			
9	Anxiety	Neuroticism		
8	Anger and Resentment			
10	Depression			
3	Self-Depreciation			
6	Vulnerability to Stress			

In the initial step of the quantitative section, confirmatory factor analysis was performed for the components. To measure the reliability of the items, factor loading of the

items is used. Specifically, the software PLS considers a factor loading of 0.7 acceptable for the items. Table 3 shows the factor loading of each item.

Table 4*Factor Loading Analysis of the Questionnaire Items*

Item	Factor Loading	Standard Deviation	t-value
1	0.757	0.07425	20.233
2	0.652	0.06124	14.406
3	0.678	0.07657	14.599
4	0.667	0.06406	15.449
5	0.668	0.06311	15.733
6	0.672	0.06401	15.562
7	0.781	0.06067	23.093
8	0.806	0.07260	28.436
9	0.707	0.05985	16.833
10	0.809	0.07522	14.683
11	0.650	0.06461	13.458
12	0.674	0.06504	17.488
13	0.786	0.06406	23.707
14	0.605	0.06067	13.273
15	0.684	0.07262	15.036
16	0.765	0.05977	22.588
17	0.782	0.07790	23.526
18	0.883	0.06456	14.331
19	0.836	0.06543	19.377
20	0.875	0.06468	18.559
21	0.566	0.06245	13.244
22	0.754	0.07371	20.181
23	0.817	0.06015	25.433
24	0.834	0.07592	27.047
25	0.421	0.06687	6.655
26	0.468	0.06194	3.887
27	0.568	0.06710	6.124
28	0.428	0.06230	6.955
29	0.421	0.06793	7.190
30	0.416	0.06274	6.133
31	0.721	0.06969	19.641
32	0.762	0.05614	26.483
33	0.744	0.07438	16.122
34	0.768	0.06528	22.433
35	0.746	0.06957	22.496
36	0.740	0.05624	24.499
37	0.742	0.07393	15.989
38	0.769	0.06194	20.797
39	0.747	0.07412	19.006
40	0.795	0.06433	25.851
41	0.625	0.06301	14.540
42	0.797	0.07004	26.436
43	0.787	0.05788	28.027
44	0.791	0.07126	29.466

Considering [Table 4](#), which displays the results of factor analysis of the questionnaire items, since the factor loading of all items is greater than 0.7, and also the value of the t-statistic is greater than 1.96, therefore, the questionnaire has good validity.

To assess the fit of the research structural model, several criteria are used, with the primary and fundamental criterion being the significance coefficients t. The fit of the structural model using t coefficients is such that these coefficients must

be greater than 1.96 to confirm their significance at a 95% confidence level.

The significant results of the coefficients based on the t-statistic are reported. So that if the t-statistic is greater than 1.96, with 95% confidence, it can be concluded that the independent variable affects the dependent variable, and a path coefficient above 0.4 is confirmed.

Next, the R2 criterion is examined, which determines the extent of the influence of an exogenous variable on an

endogenous variable. It is essential to note that the R2 value is calculated only for endogenous variables (reflective indicators) of the model, and for exogenous variables, this value is zero. The higher the R2 value related to the

endogenous structures of a model, the better the model fits. Chin (1998) considers values of 0.19, 0.33, and 0.67 as benchmarks for weak, moderate, and strong fits for the structural part of the model using the R2 criterion.

Table 5

Determination Coefficients (R2)

Dependent Variable	R2	Strength
Professional Ethics	0.833	Strong
Personality Traits	0.845	Strong
Average	0.839	Strong

Models with acceptable structural fit should be able to predict the indices related to the endogenous structures of the model. Henseler and colleagues (2009) define values of 0.02, 0.15, and 0.35 to indicate weak, moderate, and strong

predictive power for endogenous or exogenous structures related to them. It is essential to mention that this value is calculated only for the endogenous structures of the model, whose indicators are reflective.

Table 6

Predictive Quality (Q2)

Dependent Variable	Q2	Strength
Professional Ethics	0.395	Strong
Personality Traits	0.449	Strong
Average	0.422	Strong

To assess the overall model fit, the GoF criterion is used, with values of 0.01, 0.25, and 0.36 being introduced as weak, moderate, and strong values for GoF.

The GoF model = $\sqrt{((\text{Average Communality}) \times (\text{Average R2}))} = \sqrt{(0.422 \times 0.839)} = 0.59$.

Considering the above results, it can be said that the model has a strong fit.

Figure 1

Model with T-values

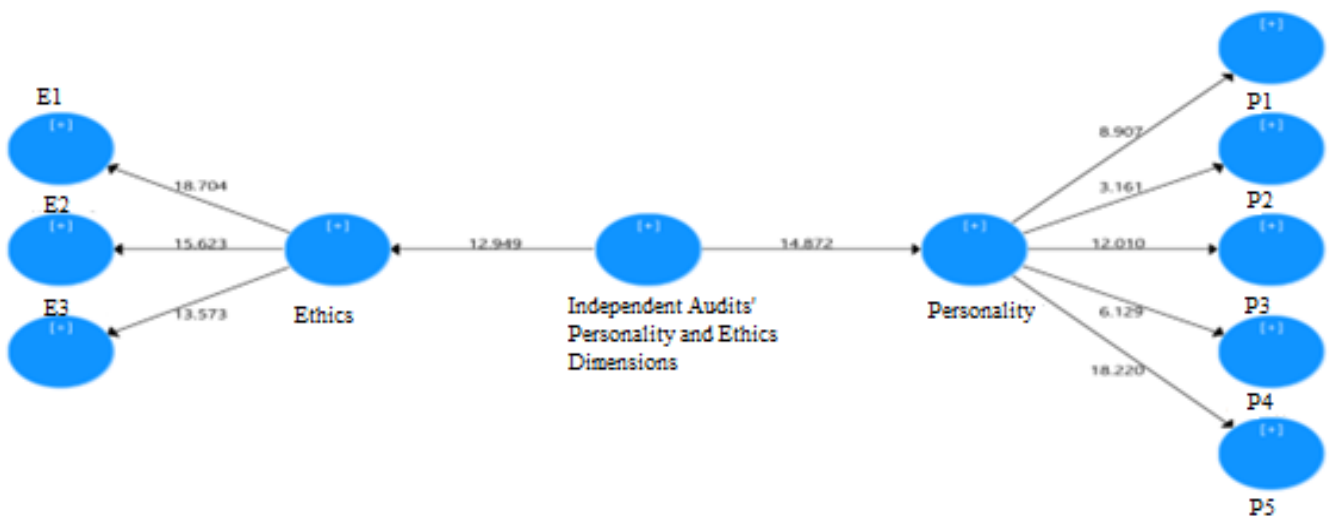
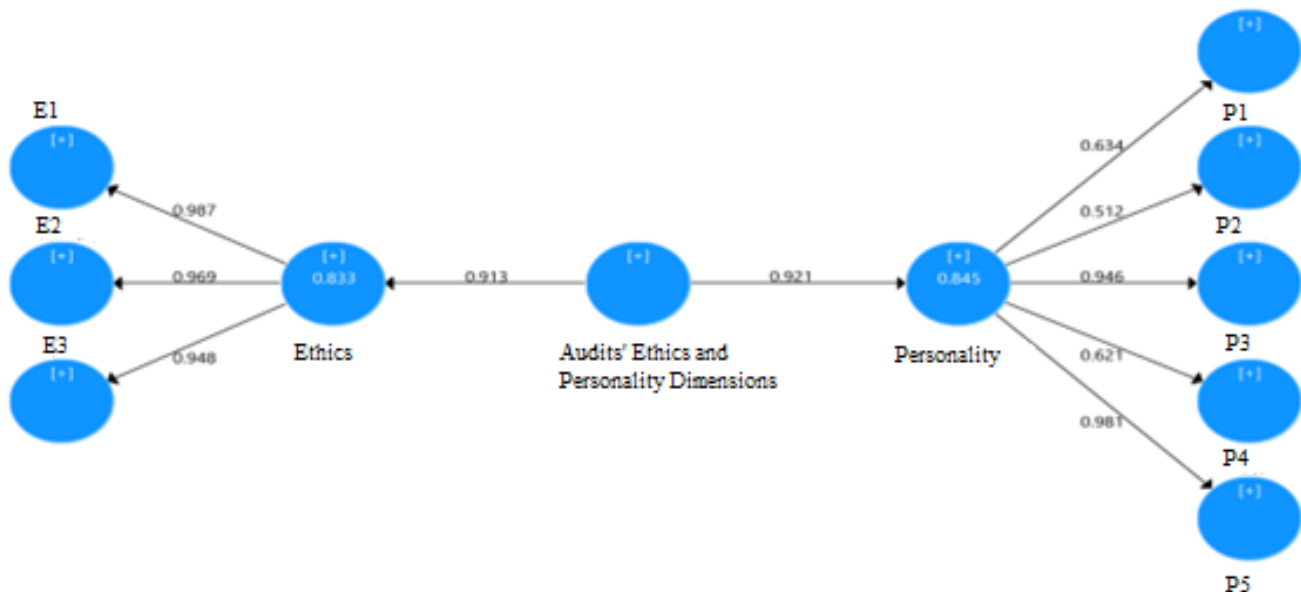


Figure 2

Model with Beta Values



4 Discussion and Conclusion

Auditors, as individuals, possess various personality traits and characteristics, which are latent concepts in personal traits that can influence the profession and role of auditors and, consequently, the audit report. Auditors utilize their personal traits in every auditing task, and cognitive limitations also lead to deviations in their judgments. Moreover, if auditing domains involve professional judgment, then investigating the impact of such auditor characteristics is both practically and theoretically intriguing. Like other professions, auditors also need these principles or even more because their work results affect clients, their community, and others. Therefore, they must adhere to ethical and professional codes of conduct to have a constructive impact. Personality traits form the foundation of individuals' behavioral systems, and differences in personality traits cause individuals to exhibit different behaviors in similar situations. Psychologists understand what motivates individuals based on personality type and what behaviors they exhibit in various situations. The primary aim is to focus on actual behavior, and if measured correctly, it can accurately predict behavior. There is no doubt that auditors, in their interactions with clients, are not immune to the influence of their beliefs, values, ideals, and sometimes their inner secrets. Therefore, auditor personality traits play a significant role in their ethical judgments. Familiarity with the five main personality traits (including

neuroticism, extraversion, openness, agreeableness, and conscientiousness) is essential in business psychology, as all these traits affect individuals' job performance and ethical judgments. The interpretation and meanings of these personality factors make important areas of focus. Therefore, based on the research results, it seems logical that with an increase in conscientiousness, auditors feel more responsibility, attract more attention from individuals and investors, and behave according to ethical principles. When auditors are agreeable, they are more inclined to behave according to ethical principles when pressured to perform unethical activities. Agreeable individuals are fundamentally cooperative and empathetic towards others, eager to help, and believe that others will reciprocate. For this reason, auditors with this trait easily get along with their clients, and due to the cooperative nature of these individuals, they feel obliged to act according to ethical principles for the benefit of shareholders, potential and actual investors, and users of companies' financial statements. Extraversion defines a tendency towards positivity, decisiveness, warmth, sociability, and individualism. Based on these traits, it can be interpreted that auditors who are extraverted are more inclined to behave according to ethical principles due to their optimism or positive thinking. Neuroticism defines a tendency towards experiencing anxiety, tension, self-criticism, hostility, impulsivity, irrational thinking, depression, and low self-esteem. Therefore, it can be understood that auditors with

high levels of neuroticism exhibit these characteristics more. Consequently, due to reasons such as increased fear or lower self-confidence, they have less inclination to discuss or confront unethical behavior. Individuals with openness to experience, meaning those who are curious about both inner and outer worlds, are inclined to accept new beliefs and unconventional values. For this reason, it can be inferred that flexible auditors have a greater tendency to behave according to ethical standards. Therefore, to increase the level of professional ethics in organizations, ethical programs can be adjusted in such a way that they clarify and expand the importance of planning and executing organizational activities. Also, to ensure that individuals with a generalist personality type and flexible personality traits can comply with professional accounting conduct, it is advisable to observe the principle of proper supervision as much as possible so that auditors can trust each other and expand open relationships.

Qualitative findings indicated that ethical dimension consists of (individual aspect, organizational aspect, environmental aspect), and personality dimension includes (openness, conscientiousness, extraversion, agreeableness, neuroticism). According to the results of quantitative analysis, the model was confirmed, and the relationships between the model were significant and had a strong fit. These results are consistent with the findings of previous research (Adekanmbi & Ukpere, 2021; Ahmadi & Khizain, 2021; Ahmadzadeh et al., 2018; Asadiyan Owghani et al., 2021; Karimi et al., 2023; Mai et al., 2019; Shad, 2021) demonstrated that different personality types of auditors, professional ethics, and professional skepticism have a positive and significant relationship with auditors' ability to detect fraud in financial statements. Moreover, personality type and professional ethics indirectly have a positive and significant relationship with fraud detection in financial statements through the mediating role of professional skepticism. Based on the research findings, the more auditors demonstrate skepticism and professional doubt during auditing, the more inclined they are to search for information about fraud indicators, thus enhancing their ability to detect fraud. Noor Furzanne et al. (2019) showed in their study that internal auditors have a high level of competency in conducting audits and are capable of identifying unethical practices in companies. The majority of internal auditors, when faced with unethical behavior, exhibited a high level of fairness and justice in confronting auditing challenges.

Based on the results of this study, it is recommended that when hiring auditors to improve auditors' ethical performance, their personality traits be examined based on personality tests, and the importance of the subject be explained to them by holding training courses at the time of entry into the auditing profession. Since ethical judgment is a significant part of the auditing profession, auditing institutions are advised to consider personality traits of auditors, including impartiality, expertise, environmental factors, individual and social personality, etc., in addition to familiarizing them with accounting and auditing standards, in drafting ethical guidelines and behavioral frameworks for employees. It is suggested that auditing institutions take action to eliminate and reduce the mental barriers and challenges of auditors that affect their decision-making and ethics through appropriate training and conducting training courses. Considering the results of this study, auditing organizations and member institutions of the Association of Certified Auditors are recommended to evaluate standard personality type questionnaires and their results in the recruitment forms of accountants and auditors to determine the compatibility of the job with their spirit and personal characteristics. This will not only improve the efficiency and performance of accountants and auditors but also contribute to their mental well-being and ultimately the success of an organization, both in terms of management and financial performance, paving the way for further enhancement or profitability.

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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