

# Identification and Prioritization of Causal Factors of Auditors' Professional Ethics Immaturity

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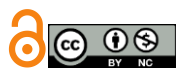
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## ABSTRACT

**Objective:** The present study aims to identify and prioritize the causal factors leading to the immaturity of auditors' professional ethics.

**Methodology:** The research methodology combines both qualitative and quantitative approaches. For gathering components related to the immaturity of professional ethics, the qualitative method utilized was grounded theory. Semi-structured interviews were conducted with 14 experts, including faculty members engaged in the auditing profession, members of the Iranian Association of Certified Public Accountants, members of the Forensic Experts Association or judicial experts, tax specialists, and financial managers of companies with a minimum of five years of auditing experience. These experts were selected purposefully using the snowball sampling method. In the quantitative section, a self-interaction matrix was constructed to perform Interpretive Structural Modeling (ISM). This part also involved the participation of 14 experts.

**Findings:** The research results indicate that the most fundamental factor contributing to the immaturity of auditors' professional ethics in Iran, based on the prioritization, is the diminished emphasis on ethical philosophy and religious beliefs. Moreover, the least influential factors, though ranked at the highest level, are collective cognitive errors and weaknesses in supervisory and governance institutions.

**Conclusion:** Overall, the findings suggest that the immaturity of auditors' professional ethics leads to the failure to achieve organizational goals. The growth of professional ethics, as highlighted by the study's findings, can be a guiding path in this regard.

**Keywords:** Immaturity, Professional Ethics, Auditors, Interpretive Structural Modeling (ISM).

## 1 Introduction

The accounting and auditing profession holds a significant responsibility towards society and must act in the public interest. As a result, society has high expectations from the auditing profession, including trust in the quality of services provided. The information presented by the auditing profession must be reliable, truthful, and unbiased. Therefore, accountants must possess not only professional competence but also the necessary honesty and integrity to deliver services (Abdelhak et al., 2019). Consequently, performing this duty accurately and realistically can satisfy stakeholders and users, and it can help prevent ethical dilemmas. Furthermore, conducting audits in adherence to ethical principles is of great importance as it represents society's trust in companies (Arrami & QingXiang, 2021). Therefore, professional ethics is of utmost importance in the auditing profession and requires thorough and comprehensive examination. Auditors handle significant information when reviewing and verifying the accuracy of financial statements and other financial documents, which, if incorrect or misleading, can have serious and adverse effects on society and the economy (Auger & Gee, 2015). Therefore, the adherence to professional ethics by auditors is crucial for preventing serious issues and maintaining public trust and confidence (Brugman et al., 2021).

Auditors' perceptions vary in analyzing and resolving ethical dilemmas (Dewi & Dwiyanti, 2018). Some auditors believe that personal interests, maintaining client relationships, and balancing profit and loss are the best choices. However, others believe that regardless of personal interests, adherence to auditing standards and the ethical codes of professional bodies is the only option. As a result, there is an increasing need for professional ethics across all professions (Dunn & Sainty, 2020). This is particularly important because society expects auditors to have superior ethical reasoning, which qualifies them to face client pressures and make independent professional judgments (Gibbs, 2019; Gibbs et al., 2019).

In recent years, rule-based economies have defined a set of "principle-based" professional conduct codes for accountants and auditors. In such environments, greater emphasis is placed on specific and defined ethical regulations, which have become legally binding. Despite mandatory policies for adhering to professional ethics, many believe that accounting and auditing still exhibit lower levels of ethical reasoning compared to other professions and have

not yet reached the ethical maturity of other fields (Krettenauer, 2022). Additionally, recent years have seen empirical evidence of a lack of attention to ethical issues among independent auditors, indicating that auditors are constantly exposed to ethical challenges and scandals, highlighting the lack of professional ethical maturity among auditors (Pattiasina et al., 2021). Postmodern thinkers argue that ethical behaviors reflecting established rules and regulations represent regulatory behaviors that ultimately create a discrepancy between ethical mindset and action, while ethical maturity means individuals have an intrinsic belief in ethical behavior rather than merely reflecting established rules and regulations (Purnamasari, 2019).

Professional ethical maturity refers to the ability and aptitude to understand and adhere to ethical principles and rules in the respective profession or occupation (Sargin & Leblebici Koçer, 2021). To achieve professional ethical maturity, individuals must carefully examine values and ethical principles using the professional ethical codes relevant to their occupation, as well as the associated laws and regulations. Furthermore, to analyze professional issues and find appropriate solutions in response to professional responsibilities, they must develop ethical reasoning. Ultimately, by relying on ethical reasoning in response to their responsibilities, they can achieve professional ethical maturity (Sari et al., 2021). Ethical maturity in the auditing profession is also essential, as it is one of the main factors in gaining public trust in this profession (Gibbs et al., 2019). Previous research on ethical issues in the auditing profession and related fields indicates deficiencies in the educational content of professional ethics (Kiradoo, 2020).

Given the importance of ethics and improving professional ethical behaviors, which increase trust in the auditing profession, it is necessary first to define a comprehensive model of auditors' professional ethical immaturity, which has not been addressed in domestic research. This will provide a foundation for enhancing the professional ethical standing of auditors, which is a crucial element in achieving the mission of the auditing profession. The scientific contributions and added value of this study can be divided into several parts. First, since previous research has focused on ethical issues in the auditing profession, this study fills the gap in theoretical and empirical literature regarding the professional ethical immaturity of auditors in the developing country of Iran. Second, this study is the first empirical study to specifically examine auditors' professional ethical immaturity in a developing economy. Third, this research empirically

investigates the factors contributing to auditors' professional ethical immaturity and establishes interdependencies among the identified factors and their levels in a hierarchy using a new framework. Fourth, identifying the factors contributing to auditors' professional ethical immaturity is essential, as it can be instrumental in fostering professional ethical maturity in the auditing profession and accelerating the movement of auditing firms towards professional ethical maturity, which is currently below expectations. Therefore, the results of this study provide valuable information on the factors contributing to auditors' professional ethical immaturity to researchers, auditing profession regulators, and professionals. This information can help improve professional ethical maturity and accelerate the movement of auditing firms towards ethical professionalism.

## 2 Methods and Materials

This research is considered developmental in nature, as it seeks to design an Interpretive Structural Modeling (ISM) framework for developing a model of auditors' professional ethical immaturity in Iran. From the perspective of the research objective, this study is applied in nature. To achieve a comprehensive conceptual model related to the auditors' professional ethical immaturity model in Iran, the following two steps must be completed.

First, through interviews with 14 experts, including faculty members engaged in the auditing profession, members of the Iranian Association of Certified Public Accountants, members of the Forensic Experts Association or judicial experts, tax specialists, and financial managers of companies with a minimum of five years of auditing

experience, the factors contributing to auditors' professional ethical immaturity in Iran were gathered. These experts were selected purposefully. In the second step, a questionnaire was distributed to the aforementioned experts to design an Interpretive Structural Model (ISM), and the layers of prioritized and influential factors contributing to auditors' professional ethical immaturity in Iran were identified through interpretive structural analysis. The selection of 14 participants in this study aligns with the nature of qualitative research and data sufficiency at this level of the sample, as a larger number could introduce deviations in the interpretive structural analysis due to the need to use the mode index.

## 3 Findings and Results

In the component identification section, to determine the components of the research model, initially, the identified components were selected based on interviews with a sample of 14 participants. Subsequently, these components were distributed among the 14 participants in the sample in the form of a checklist, as shown in Table 1, to determine whether, in their view, the identified features regarding the factors of auditors' professional ethics immaturity in Iran receive the necessary score. Fuzzy Delphi analysis was conducted using triangular fuzzy numbers, where the output of this section is a defuzzified number. If this number is higher than 0.7, the component is accepted; otherwise, it is rejected. Based on the information in Table 1, it was determined in the first round of Delphi that all 14 criteria were confirmed, as the defuzzified numbers for these components were above 0.7, and the experts did not suggest any new components.

**Table 1**

*Results of Fuzzy Delphi Analysis*

Code	Factors of Auditors' Professional Ethics Immaturity in Iran	L	M	U	Defuzzified Number (First Round Delphi)	Result
1	Structural Immaturity	0.73	0.98	1.00	0.90	Confirmed
2	Lack of Transparency and Accountability	0.68	0.93	0.96	0.86	Confirmed
3	Incompatible and Passive Coping	0.64	0.89	0.95	0.83	Confirmed
4	Power and Pressure of the Client	0.59	0.84	0.95	0.79	Confirmed
5	Weakness in Ethical Philosophy and Religious Beliefs	0.66	0.91	0.96	0.85	Confirmed
6	Lack of Professional Organizational Commitment	0.63	0.88	0.95	0.82	Confirmed
7	Inadequate Supervision and Member Support	0.63	0.88	0.93	0.81	Confirmed
8	Insufficient Reception of Audit Services	0.64	0.89	0.95	0.83	Confirmed
9	Weakness in Organizational Responsibility	0.63	0.88	0.98	0.83	Confirmed
10	Collective Cognitive Errors	0.57	0.82	0.91	0.77	Confirmed
11	Lack of Professional Commitment and Belief	0.63	0.88	0.93	0.81	Confirmed
12	Lack of Professional Self-Belief	0.66	0.91	0.95	0.84	Confirmed
13	Weakness in Supervisory and Governance Institutions	0.59	0.84	0.93	0.79	Confirmed
14	Auditors' Perception Level	0.59	0.84	0.91	0.78	Confirmed

The relationships between factors may be of a precedence and succession type or may involve influence. Each of the identified components may impact the likelihood or severity of other components. Thus, the question posed in the

questionnaire was as follows: How does component i affect component j? At this stage, the variables are examined in pairs. The symbols in Table 2 are used for pairwise comparisons of the relationships between the variables.

**Table 2**

*Conceptual Relationships in the Formation of the Interpretive Structural Self-Interaction Matrix*

Symbol	Meaning
V	If criterion i (row) only affects criterion j (column).
A	If criterion j (column) only affects criterion i (row).
X	If both criterion i affects j and criterion j affects i.
O	If there is no influencing relationship between criteria i and j.

At this stage, the opinions of 14 experts regarding the relationships between the factors of auditors' professional ethics immaturity in Iran are compared. The mode index is used for this purpose, so that among the four possible types of relationships between the components, the relationship

with the highest frequency according to the experts is included in the final table. Based on this, the final Interpretive Structural Self-Interaction Matrix is calculated as shown in Table 3.

**Table 3**

*Interpretive Structural Self-Interaction Matrix*

Factors of Auditors' Professional Ethics Immaturity in Iran	Code	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Structural Immaturity	1	-	O	O	O	O	O	V	O	O	O	V	A	V	X
Lack of Transparency and Accountability	2		-	V	V	O	O	O	A	X	O	O	V	O	
Incompatible and Passive Coping	3			-	O	O	O	X	O	O	X	X	A	X	A
Power and Pressure of the Client	4				-	O	O	V	O	O	O	O	O	X	X
Weakness in Ethical Philosophy and Religious Beliefs	5					-	O	O	O	V	X	V	O	O	X
Lack of Professional Organizational Commitment	6						-	O	X	A	O	O	V	X	O
Inadequate Supervision and Member Support	7							-	O	O	V	O	O	O	A
Insufficient Reception of Audit Services	8								-	O	O	V	V	X	O
Weakness in Organizational Responsibility	9									-	O	O	O	V	O
Collective Cognitive Errors	10										-	A	O	O	O
Lack of Professional Commitment and Belief	11											-	X	V	O
Lack of Professional Self-Belief	12												-	O	O
Weakness in Supervisory and Governance Institutions	13													-	O
Auditors' Perception Level	14														-

In the Access Matrix stage, using the Interpretive Structural Self-Interaction Matrix, the access matrix can be formed by converting the relationship symbols in the

structural matrix to binary values (0s and 1s). The method of converting these symbols is shown in Table 4.

**Table 4**

*Conversion of Conceptual Relationships to Numerical Values*

Conceptual Symbol	Conversion to Numerical Values
V	The corresponding cell in the combined matrix is 1, and the symmetric cell is 0.
A	The corresponding cell in the combined matrix is 0, and the symmetric cell is 1.
X	The corresponding cell in the combined matrix is 1, and the symmetric cell is 1.
O	The corresponding cell in the combined matrix is 0, and the symmetric cell is 0.

Subsequently, the conceptual symbols assigned based on the mode index are converted to scores of 0 and 1 according

to the definition of conceptual relationships in Table 5. The influence power column is derived from the row sum, and the dependency is derived from the column sum.

**Table 5**

*Experts' Consensus Matrix, Influence Power, and Dependency Power of Components*

Code	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Influence Power	Dependency Power
1	1	0	0	0	0	0	1	0	0	0	1	0	1	1	5	3
2	0	1	0	0	0	0	0	0	1	0	0	0	1	0	3	5
3	0	1	1	0	0	0	1	0	0	1	1	0	1	0	6	7
4	0	1	0	1	0	0	1	0	0	0	0	0	1	1	5	3
5	0	0	0	0	1	0	0	0	1	1	1	0	0	1	5	3
6	0	0	0	0	0	1	0	1	0	0	0	1	1	0	4	4
7	0	0	1	0	0	0	1	0	0	1	0	0	0	0	3	5
8	0	1	0	0	0	1	0	1	0	0	1	1	1	0	6	3
9	0	1	0	0	0	1	0	0	1	0	0	0	1	0	4	3
10	0	0	1	0	1	0	0	0	0	1	0	0	0	0	3	5
11	0	0	1	0	0	0	0	0	0	1	1	1	1	0	5	6
12	1	0	1	0	0	0	0	0	0	0	1	1	0	0	4	4
13	0	0	1	1	0	1	0	1	0	0	0	0	1	0	5	9
14	1	0	1	1	1	0	1	0	0	0	0	0	0	1	6	4

In the relationship determination and level-setting stage, using the Access Matrix, the access set, antecedent set, and intersection are defined as follows. The access set (output) of a component includes the component itself and the components it influences, which can be identified by the ones in the corresponding row. The antecedent set (input) of a component includes the component itself and the components that influence it, identified by the ones in the corresponding column. After identifying the access set, antecedent set, and intersection, the component or components with the same access and intersection elements are determined as the first level factor or factors contributing

to auditors' professional ethics immaturity in Iran. After determining this level, the component is removed from the table, and the process is repeated to identify the next level based on the new table. This process continues until all the levels of the system are identified. The final table of level-setting of the components in this study is disclosed in Table 6, which shows that the components of Collective Cognitive Errors and Weakness in Supervisory and Governance Institutions are identified as the first and least significant levels, while the component of Weakness in Ethical Philosophy and Religious Beliefs is identified as the last and most significant level.

**Table 6**

*Component Level Ranking*

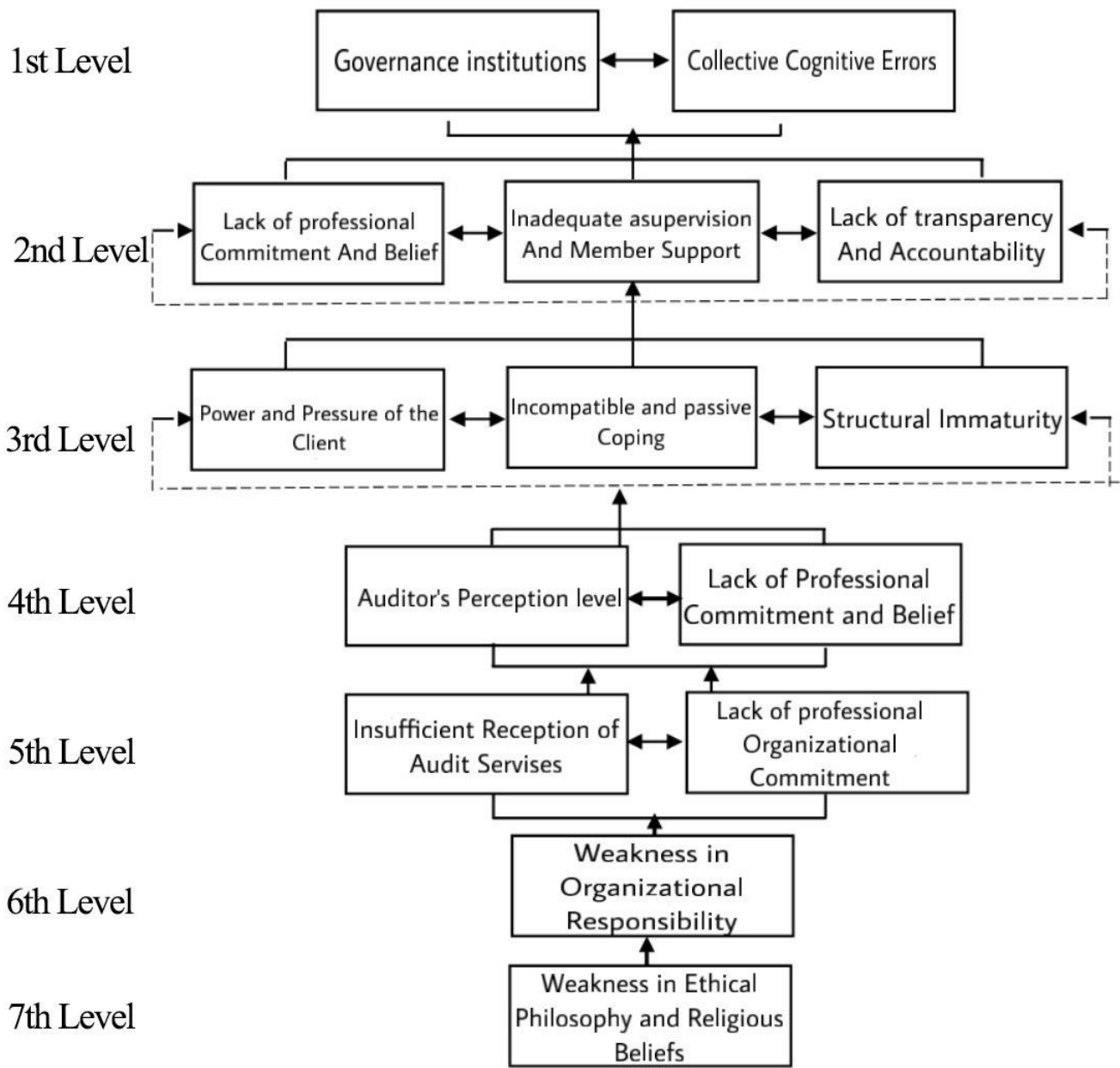
Code	Factors of Auditors' Professional Ethics Immaturity in Iran	Access Set	Antecedent Set	Intersection Set	Level
1	Structural Immaturity	1	12-1	1	Third
2	Lack of Transparency and Accountability	9-2	9-8-4-3-2	9-2	Second
3	Incompatible and Passive Coping	3	12-3	3	Third
4	Power and Pressure of the Client	4	4	4	Third
5	Weakness in Ethical Philosophy and Religious Beliefs	5	5	5	Seventh
6	Lack of Professional Organizational Commitment	8-6	9-8-6	8-6	Fifth
7	Inadequate Supervision and Member Support	7-3	7-4-3-1	7-3	Second
8	Insufficient Reception of Audit Services	8-6	8-6	8-6	Fifth
9	Weakness in Organizational Responsibility	9	9-5	9	Sixth
10	Collective Cognitive Errors	10-5-3	11-10-7-5-3	10-5-3	First
11	Lack of Professional Commitment and Belief	12-11-3	12-11-8-5-3-1	12-11-3	Second
12	Lack of Professional Self-Belief	12	12-8-6	12	Fourth
13	Weakness in Supervisory and Governance Institutions	13-8-6-4-3	13-11-9-8-6-4-3-2-1	13-8-6-4-3	First
14	Auditors' Perception Level	14-5	14-5	14-5	Fourth

In the stage of drawing the final Interpretive Structural Model, based on the variable levels and the final access matrix, the research model is presented. In this study, the factors are arranged into 7 levels according to Table 6. At the highest level of auditors' professional ethics immaturity in Iran are Collective Cognitive Errors and Weakness in Supervisory and Governance Institutions, while Weakness

in Ethical Philosophy and Religious Beliefs is at the lowest level. It is important to note that factors at higher levels have less influence and are more affected by lower-level factors. In reality, the lower-level factors serve as the foundation and basic underpinning of auditors' professional ethics immaturity in Iran, and addressing them should be prioritized. Other relationships are shown in Figure 1.

Figure 1

Factors of Auditors' Professional Ethics Immaturity in Iran Based on the Interpretive Structural Approach



#### 4 Discussion and Conclusion

The discussions concerning the process of professional ethics development in auditing indicate that auditors face a fundamental challenge of professional ethics immaturity when dealing with ethical decisions in their profession. From the perspective of psychologists, one of the important aspects of professional ethics is the concept of moral growth and maturity, which is defined as the process of achieving justice in relationships with others. This can be described as making judgments based on considering public interest, which significantly influences the auditor's attestation duty. In other words, moral growth means that individuals genuinely believe in ethical behavior rather than merely reflecting established laws and regulations (Gibbs et al., 2019; Rahpeyma et al., 2024). Previous research has primarily focused on identifying factors influencing professional ethics and its development in the profession. However, it seems necessary to pay attention to the level of professional ethics maturity among auditors to enhance it. Therefore, the objective of this study was to design a model of the factors contributing to auditors' professional ethics immaturity using an interpretive structural approach, which provides new insights into these factors and helps identify action priorities in decision-making contexts.

The results of the study showed that at the seventh level, the factor of weak ethical philosophy and religious beliefs is one of the most important causes of auditors' professional ethics immaturity. The weakening of ethical philosophy and religious beliefs may lead auditors to easily overlook their professional ethical standards and principles and make incorrect decisions. In other words, a lack of focus on ethical issues can cause auditors to become demotivated in adhering to professional ethical codes and standards, which over time, may lead to a decline in public trust in the integrity and professional ethics of auditors.

At the sixth level, the factor of weak organizational responsibility emerged as one of the most important contributors to auditors' professional ethics immaturity. Organizational irresponsibility prevents auditors from thoroughly and accurately reviewing the financial information of organizations and following up on improving conditions and deficiencies. As a result, the quality of audit services declines, leading clients and others to doubt the trustworthiness of auditors (Shariati et al., 2024). Furthermore, if an organization does not adhere to professional principles, it may undertake projects and

activities that do not align with the organization's professional regulations and laws. This may cause employees and experts to disregard professional principles and laws in pursuit of personal gain.

At the fifth level, two factors—lack of professional commitment and insufficient reception of audit services—were identified as contributors to professional ethics immaturity. Lack of professional commitment within an organization can lead to deviations from professional ethical standards. For example, if an auditor does not adhere to their ethical justifications and does not comply with the requirements to protect public interests and transparency, the information or audit reports they provide may be incorrect or misleading (Sari et al., 2021). Insufficient reception of audit services can also lead to ethical issues in the auditing profession. When society does not show interest in audit services, auditors may face pressures that conflict with their professional ethics. For example, if auditors are pressured to alter their reports or conceal information from their reports, this can lead to violations of auditing ethical principles.

At the fourth level, two factors—lack of professional self-confidence and auditors' perception level—were identified as causal factors of professional ethics immaturity. Lack of professional self-confidence can contribute to auditors' professional ethics immaturity because when an auditor lacks confidence in themselves, they may disregard their ethical justifications or violate professional ethical principles. Additionally, if an auditor believes they cannot perform their duties correctly, they may avoid making correct and ethical decisions, undermining the effectiveness and quality of audit services and damaging public trust in the auditing profession. Ultimately, this issue may lead to further legal and ethical problems, which could result in the collapse of the credibility and financial integrity of companies and organizations (Krettenauer, 2022). Auditors' perception of auditing issues can also be a factor in their professional ethics immaturity. If auditors have a flawed perception or misunderstanding of auditing concepts, they may make errors in the auditing process that lead to professional ethics immaturity. For example, if auditors fail to use an appropriate standard for evaluating companies, they may arrive at incorrect conclusions, leading to an inappropriate report and consequently, professional ethics immaturity among auditors (Abdelhak et al., 2019; Gibbs et al., 2019).

At the third level, factors such as structural immaturity, incompatible and passive coping, and the power and pressure of the client were identified as significant factors

contributing to professional ethics immaturity. Structural immaturity in auditing refers to the absence of an adequate and comprehensive structure for evaluating, ensuring, and verifying the accuracy and reliability of financial reports. In other words, structural immaturity includes systemic deficiencies in auditing processes, lack of utilization of national and international standards, insufficient access to adequate information, and a lack of financial and human resources for audit services. These structural deficiencies can have serious effects on auditors' professional ethics immaturity. Auditors must prevent deviations from their responsibilities in evaluating and reporting for companies (Brugman et al., 2021). If a structure for proper evaluation and reporting does not exist, auditors may easily neglect established laws and standards and issue inappropriate reports, thereby jeopardizing their professional ethics. Passive coping can also contribute to auditors' professional ethics immaturity because if an auditor remains silent and indifferent to the problems or irregularities discovered during the audit, this can weaken organizational trust and undermine and violate the auditor's professional ethics (Pattiasina et al., 2021). Therefore, proactive and robust coping with weaknesses and deficiencies ensures increased trust and maturity in auditors' professional ethics. The power and pressure of the client can increase the likelihood of conflicts of interest and the distortion of audit reports by auditors. On the other hand, this situation can reduce auditors' independence and ethical maturity because they may, due to pressure and the desire to retain clients, fail to perform their professional duties and issue reports that are neither accurate nor truthful. Consequently, public trust in the accuracy of audit reports declines, which can weaken auditors' professional credibility (Dunn & Sainty, 2020).

At the second level, the factors of lack of transparency and accountability, inadequate supervision and support for members, and lack of adherence and belief in the profession were identified. Lack of transparency and accountability in auditing can lead to a decline in public trust in the accuracy of companies' financial reports. This may create doubts and suspicions among investors, clients, and other stakeholders, resulting in a reduction in the credibility of the relevant auditing institutions (Purnamasari, 2019). Therefore, any deficiency or lack of transparency can undermine trust in this profession. At this level, deficiencies in supervision within the auditing domain can first lead to decreased attention to following the principles and foundations of professional ethics. Auditors may not adhere to professional ethical standards in their efforts to maximize profits or satisfy

clients. Second, if adequate supervision of the auditing profession is not in place, an environment conducive to corruption and abuse of professional positions may arise. Additionally, lack of support for members in the auditing profession can lead to professional ethics immaturity because if auditors are not supported by managers and society and are not allowed to perform transparent and ethical work, the likelihood of deviating from ethical principles and proper procedures increases (Sargin & Leblebici Koçer, 2021). Therefore, supporting members and creating an ethical and transparent environment for auditing is crucial to maintaining public trust in the accuracy and reliability of audit information. Given that the credibility of the auditing profession is rooted in adherence to ethical principles and professional standards, violations and unethical behavior in this field can lead to the loss of public trust in auditing and unfavorable attention to its seriousness and integrity. Moreover, lack of adherence to professional ethical standards by members can lead to violations of auditing regulations, resulting in incorrect and unreliable outcomes. These violations can lead to legal and financial problems for the auditing profession and its clients.

Finally, at the first level, the factors of collective cognitive errors and the weakness of supervisory and governance institutions were identified. Collective cognitive errors in the auditing profession can lead to incorrect and unethical decisions by auditors, such that even the most professional auditors may be affected and fail to perform their duties correctly (Brugman et al., 2021). These errors may arise from unconscious factors, conflicts of interest, financial pressures, or group pressures. Another factor, which is less important in the prioritization, is the weakness of supervisory and governance institutions, which can create a conducive environment for corruption in the auditing domain because ineffective and inadequate supervision implies the absence of fear of punishment and the reinforcement of a culture of corruption. On the other hand, inappropriate governance processes and lack of transparency can create conflicts of interest and a lack of transparency in the auditing process (Arrami & QingXiang, 2021).

Given the emphasis by most participants in the research on the existence of weaknesses in certain personal characteristics of auditors, it is recommended that auditors develop their individual and professional capabilities to improve their existing image and create a foundation for elevating their position in the organization and society, thereby creating a platform for the growth of professional ethics, which is one of the most important outcomes of



enhancing professional credibility. Additionally, to foster a positive culture and eliminate or reform negative perceptions of the auditing profession, it is necessary to provide precise and comprehensive information about the profession's potential and its underlying philosophy so that the culture of utilization follows the correct and defined path. The auditing profession is no exception to this rule. Organizing more and higher-quality seminars, gatherings, and congresses by professional associations, inviting ethics specialists and ethical role models in the auditing profession to present the benefits of ethical conduct in the profession, can be an example of effective measures for promoting a culture in this field. It is also recommended that professional oversight institutions, in collaboration with professional associations and institutions, consider some practical measures to increase the level of awareness and specialized knowledge of individuals in the profession so that the implementation of rules and regulations is not superficial and is effective.

Overall, based on the results, it can be concluded that the immaturity of auditors' professional ethics leads to the failure to achieve organizational goals, and the growth of professional ethics, considering the findings of this study, can be a guiding path in this regard.

#### 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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