

A Reading of the Behavioral Voice Motivators of Internal Auditors in Developing Effective Voice

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ABSTRACT

Objective: This study aimed to investigate the effect of internal auditors' behavioral voice motivators on the effectiveness of internal auditing in companies listed on the Tehran Stock Exchange.

Methods and Materials: This applied study employed a descriptive-correlational research design. The statistical population consisted of internal auditors working in companies listed on the Tehran Stock Exchange. Using an appropriate sample-size determination procedure, 195 internal auditors were selected as the study sample, and questionnaires were distributed among them. Data were collected using a structured questionnaire designed to measure auditors' behavioral voice motivators and internal audit effectiveness. The proposed research model and hypotheses were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The analytical procedure was used to estimate the structural relationships between the dimensions of behavioral voice motivators and internal audit effectiveness and to determine the direction and statistical significance of the hypothesized effects.

Findings: The inferential findings indicated that all three dimensions of internal auditors' behavioral voice motivators had positive and statistically significant effects on internal audit effectiveness in capital market companies. The results therefore supported all hypothesized relationships between behavioral voice motivators and internal audit effectiveness. In particular, motivational mechanisms associated with professional efficiency, hope, and resilience contributed significantly to explaining improvements in internal audit effectiveness. The findings further demonstrated that stronger behavioral voice motivators were associated with greater effectiveness in auditors' professional performance and their capacity to communicate and disclose organizational and financial issues more effectively.

Conclusion: Behavioral voice motivators constitute significant determinants of internal audit effectiveness, suggesting that strengthening efficiency-oriented motivation, hope, and resilience among internal auditors can enhance their confidence, professional voice, and willingness to communicate financial realities more transparently.

Keywords: Behavioral Voice; Internal Audit Effectiveness; Professional Motivation; Internal Auditors; Organizational Voice

1 Introduction

Internal auditing has evolved from a function primarily concerned with financial verification and compliance monitoring into an increasingly strategic mechanism for governance, risk management, organizational learning, and assurance. In contemporary organizations, the effectiveness of internal audit functions depends not only on formal structures, professional standards, technological infrastructure, and audit methodologies, but also on the behavioral characteristics of internal auditors themselves. Effective internal auditing requires auditors to recognize problematic practices, critically evaluate organizational processes, communicate concerns, challenge inappropriate decisions, and articulate professional judgments even when doing so may create interpersonal or organizational tension. Accordingly, behavioral and psychological characteristics that encourage auditors to express constructive concerns have become central to understanding why some internal audit functions contribute more effectively to organizational governance than others. Recent research has increasingly emphasized that internal audit effectiveness is multidimensional and is shaped by organizational, professional, technological, governance-related, and individual factors (Ahmadi & Rezaei, 2025; Pham, 2025; Veledar et al., 2025).

Internal audit effectiveness can generally be understood as the extent to which the internal audit function accomplishes its objectives by providing reliable assurance, improving risk management and internal control, supporting governance processes, and contributing to organizational performance. From this perspective, effectiveness extends beyond the mere completion of audit procedures and includes the capacity of auditors to identify deficiencies, communicate relevant findings, recommend corrective actions, and influence managerial decision-making. In listed companies, these functions are particularly important because internal auditors operate within a complex environment characterized by agency relationships, information asymmetry, regulatory requirements, financial reporting pressures, and competing stakeholder interests. Evidence from Iranian industrial companies has shown that the effectiveness of internal auditing depends on a combination of professional, organizational, and structural conditions and that strengthening internal audit mechanisms can materially improve organizational monitoring and accountability (Ahmadi & Rezaei, 2025). Similarly, evidence from emerging markets demonstrates that

organizational drivers can significantly determine whether internal audit units are capable of performing their assurance and advisory responsibilities effectively (Pham, 2025).

The governance environment constitutes one of the principal contexts within which internal audit effectiveness develops. Corporate governance mechanisms such as audit committees, oversight structures, managerial accountability, and the competencies of governance actors affect both the independence and the practical influence of internal auditors. Effective implementation of corporate governance requires not merely the existence of formal committees but also the appropriate competencies, responsibilities, and interactions of their members (Aslani et al., 2026). Audit committee effectiveness is particularly relevant because audit committees can reinforce the organizational standing of internal auditors, facilitate access to decision-makers, and provide institutional support when auditors report sensitive matters. Research has also linked audit committee effectiveness with the quality of financial reporting, earnings management, and audit quality, suggesting that governance structures influence the environment in which assurance functions operate (Yahaya, 2026). In the Iranian capital market, characteristics of audit committees and the effectiveness of corporate governance have likewise been associated with opportunistic financial reporting behaviors, demonstrating the importance of governance arrangements for the integrity of financial information (Bandarian, 2025). International evidence further suggests that external audit quality can alter the relationship between audit committee effectiveness and earnings management, thereby emphasizing the interconnected nature of internal governance, audit oversight, and financial reporting quality (Bouaziz et al., 2025).

Nevertheless, formal governance structures alone cannot guarantee effective internal auditing. Internal auditors must be willing and psychologically prepared to use the organizational opportunities available to them. This issue brings the concept of employee voice into the internal auditing context. Employee voice refers broadly to discretionary communication of ideas, concerns, suggestions, or information intended to improve organizational functioning. Voice differs from routine communication because it often involves challenging established practices, questioning existing procedures, or drawing attention to risks that organizational authorities may prefer not to confront. Within accounting and control systems, the coexistence of competing interpretations and divergent voices has long been recognized as an important

feature of organizational accountability (Dillard, 2000). Internal auditors are especially dependent on voice because their professional role inherently requires them to communicate judgments about weaknesses, irregularities, inefficiencies, risks, and control failures.

The organizational behavior literature shows that employee voice can become an important mechanism for organizational adaptation and change. In dynamic and digitally transforming workplaces, voice allows employees to communicate operational knowledge, identify dysfunctional practices, and contribute to organizational improvement, while organizational commitment and engagement can strengthen the conditions under which such voice emerges (Badaruddin, 2025). Conversely, employee silence can protect dysfunctional leadership and organizational practices by preventing relevant information from reaching decision-makers. Research on employee voice and silence has demonstrated their substantial relationships with destructive leadership and organizational culture, emphasizing that speaking up or remaining silent can have broader consequences for organizational ethics and effectiveness (Joseph & Shetty, 2022). For internal auditors, this distinction is particularly consequential because silence concerning material control deficiencies or questionable financial practices can weaken the entire assurance function.

Voice behavior is shaped by both organizational context and employees' perceptions of whether speaking up is psychologically and professionally safe. Inclusive leadership, for example, can encourage employee voice by strengthening psychological safety, although individual orientations and perceived power distance may condition this relationship (Kim et al., 2022). Authentic leadership has similarly been associated with stronger organizational voice, indicating that leadership practices that promote transparency, credibility, and openness can create an environment in which employees are more willing to express concerns (Soltani, 2022). Organizational culture also plays an important role. Cultures that encourage participation, empowerment, openness, and constructive disagreement are more likely to facilitate employee voice, whereas highly hierarchical or punitive cultures may reinforce silence. Evidence indicates that employee empowerment can mediate the relationship between organizational culture and employee voice, highlighting the importance of perceived autonomy and influence in transforming supportive organizational values into actual speaking-up behavior (Pourghafari et al., 2024).

Organizational identification represents another mechanism relevant to voice behavior. Employees who strongly identify with their organizations may be more motivated to communicate ideas and concerns because they perceive organizational improvement as personally meaningful. Research has shown that organizational cultural identification can significantly influence employee voice behavior (Xie, 2024). Diversity communication can similarly affect voice through employees' organizational identification, suggesting that inclusive and credible communication practices can strengthen employees' willingness to contribute their perspectives (Men et al., 2024). Furthermore, organizational voice can function as part of broader knowledge processes within institutions. Evidence concerning synergistic leadership, professional learning communities, knowledge hiding, and organizational voice indicates that voice is intertwined with the willingness to exchange knowledge rather than conceal it (Mirghafouri et al., 2024). These findings are directly relevant to auditing because internal audit effectiveness depends fundamentally on the acquisition, interpretation, communication, and circulation of organizational knowledge.

Although organizational conditions are important, voice behavior also originates from individual-level behavioral resources. Internal auditors may operate within similar governance and organizational environments yet differ considerably in their willingness to communicate concerns. Such variation draws attention to behavioral voice motivators, including self-efficacy, hope, and resilience. These constructs reflect personal psychological resources that may strengthen an auditor's capacity to speak constructively, persist when facing resistance, and maintain confidence when professional judgments are questioned. One of the most directly relevant studies in this area demonstrated that both external and internal drivers of individual behavioral voice can affect the moral courage and effectiveness of internal auditors, thereby establishing a conceptual connection between voice-related behavioral antecedents and audit outcomes (Ebrahimi et al., 2022). This perspective shifts attention from seeing auditors merely as technical specialists toward understanding them as organizational actors whose psychological resources influence the effectiveness with which they fulfill their professional responsibilities.

Self-efficacy refers to individuals' confidence in their ability to successfully perform tasks and respond effectively to demanding situations. In internal auditing, high self-efficacy may enable auditors to trust their professional

judgment, communicate findings more confidently, engage with senior managers, and persist when audit recommendations encounter resistance. Because voice entails interpersonal and professional risk, auditors who doubt their own abilities may be less inclined to raise concerns, particularly when those concerns contradict the preferences of influential organizational actors. High self-efficacy, by contrast, can reinforce the belief that speaking up will be performed competently and can produce constructive consequences. This dimension is especially important in audit settings where professional skepticism, evidence evaluation, and communication frequently require independent judgment.

Hope constitutes another potentially important voice motivator. Within positive psychological approaches, hope involves purposeful goal-directed motivation and the perceived capacity to identify pathways toward desired outcomes. In an auditing context, hopeful auditors may be more likely to believe that reporting deficiencies, recommending changes, and raising concerns can lead to actual organizational improvement. This expectation may increase persistence in communicating audit findings despite obstacles. More broadly, research across behavioral domains demonstrates that cognitive and psychological capacities influence information processing, reasoning, adaptive performance, and goal-directed functioning. Studies examining cognitive rehabilitation, perceptual reasoning, processing speed, and working memory illustrate the broader importance of individual psychological and cognitive resources for effective performance (Mohammadpour et al., 2025). Although such research originates in a different applied context, it reinforces the general principle that individual capacities can meaningfully affect how individuals process challenges and respond to demanding tasks.

Resilience, meanwhile, refers to the capacity to adapt, recover, and continue functioning effectively in the face of pressure, setbacks, or adversity. Internal auditors frequently encounter situations involving resistance to recommendations, disagreement with management, organizational politics, workload pressures, or uncertainty regarding the consequences of reporting sensitive findings. Resilient auditors may be more capable of sustaining professional voice under these circumstances. Rather than withdrawing after negative reactions, they may continue to communicate constructively and maintain professional objectivity. Consequently, resilience can support the persistence required for internal auditors to translate

identified deficiencies into meaningful organizational responses.

The significance of these behavioral resources has become even greater as internal auditing itself becomes more technologically intensive. Digitalization, data analytics, and information technology are transforming audit procedures and expanding both the scope and complexity of auditors' responsibilities. The effectiveness of internal auditing increasingly depends on the capacity to use information technology appropriately, with audit quality serving as an important mechanism connecting technological capability to effectiveness (Lento & Pando, 2025). Similarly, the effective use of information technology within internal auditing has been associated with improvements in audit quality (Meilani et al., 2025). Strategic data analytics can further strengthen audit effectiveness by allowing auditors to examine large volumes of information, identify unusual patterns, improve risk assessment, and support more evidence-based conclusions (Panchapakesan et al., 2025). These developments increase the informational resources available to auditors but also require them to possess sufficient confidence and professional initiative to interpret and communicate technologically generated insights.

The growing importance of technology also creates new areas of internal audit risk and competence. Identifying the factors that contribute to effective information technology internal auditing has become a significant concern, particularly as organizations become increasingly dependent on digital systems (Shadkami et al., 2025). Technological advances do not eliminate the human element of auditing; rather, they may intensify its importance by requiring auditors to exercise judgment in interpreting complex outputs, challenging automated processes, and communicating technologically derived risks. Therefore, behavioral voice motivators may complement technological competencies by determining whether auditors actually translate the information available to them into meaningful organizational communication and corrective action.

Individual behavioral factors are also relevant because auditors' judgments are susceptible to cognitive limitations and biases. Structural modeling evidence has shown that cognitive biases can influence audit errors, illustrating that audit quality and effectiveness cannot be understood exclusively through formal procedures and standards (Kohandel et al., 2025). If cognitive characteristics can contribute to audit errors, positive psychological resources may similarly influence the quality and persistence of professional behavior. In this sense, self-efficacy, hope, and

resilience may operate as behavioral resources that support professional judgment and communication, particularly when auditors confront ambiguous evidence, conflicting expectations, or pressure from organizational actors.

The relationship between voice and effectiveness is therefore theoretically compelling. Internal audit effectiveness requires more than recognizing a problem; auditors must communicate what they identify in a form capable of influencing action. Behavioral voice is the mechanism through which technical audit knowledge enters organizational decision-making. Where voice is weak, important audit findings may remain undercommunicated, softened, delayed, or suppressed. Where voice is constructive and sustained, audit observations have greater potential to inform governance actors and facilitate organizational learning. This relationship becomes especially important in capital markets, where internal audit effectiveness may indirectly strengthen the credibility of financial reporting and stakeholder confidence. The behavioral foundations of voice should thus be considered alongside the governance, technological, and professional determinants traditionally emphasized in internal auditing research.

Despite growing research on internal audit effectiveness, major portions of the literature continue to emphasize structural and institutional determinants such as audit committee characteristics, organizational support, professional competence, governance arrangements, audit quality, and technological capability (Aslani et al., 2026; Bouaziz et al., 2025; Lento & Pando, 2025; Veledar et al., 2025). At the same time, organizational behavior research has extensively examined the antecedents and consequences of employee voice through constructs such as leadership, psychological safety, organizational culture, empowerment, identification, engagement, and communication (Badaruddin, 2025; Kim et al., 2022; Men et al., 2024). However, the integration of these two streams remains comparatively limited. Specifically, relatively little empirical attention has been devoted to identifying how internal auditors' own psychological and behavioral voice motivators translate into greater internal audit effectiveness.

This gap is particularly important in the context of listed companies, where internal auditors must balance organizational membership with professional independence and are expected to communicate findings that may challenge managerial preferences. Their effectiveness may therefore depend partly on whether they possess sufficient self-efficacy to express professional judgments, sufficient

hope to believe that voice can facilitate constructive change, and sufficient resilience to continue speaking up in the face of resistance. By focusing on these three dimensions, the present study extends the emerging literature connecting individual voice drivers to internal auditors' professional outcomes (Ebrahimi et al., 2022) and complements broader evidence demonstrating that employee voice is shaped by both individual and organizational mechanisms (Pourghafari et al., 2024; Xie, 2024). It also responds to the continuing need to identify behavioral mechanisms through which internal audit units can strengthen their organizational and governance contributions in contemporary capital markets.

Accordingly, the aim of the present study was to investigate the effects of self-efficacy, hope, and resilience as behavioral voice motivators of internal auditors on internal audit effectiveness in companies listed on the Tehran Stock Exchange.

2 Methods and Materials

The present study was applied in terms of purpose and employed a descriptive, cross-sectional survey-correlational design. The required empirical data were collected through a questionnaire-based survey, while the theoretical foundations of the study were developed through a review of relevant books, scholarly articles, and previous empirical studies. Data collection was conducted during the second half of the 2020–2021 period. The statistical population consisted of internal auditors working in companies listed on the Tehran Stock Exchange. Because no accurate and comprehensive information was available regarding the total number of internal auditors employed in these companies, the sample size was estimated using Cochran's formula for an unknown or large population. Considering a standard normal value of 1.96, an estimated population standard deviation of 0.683 obtained from a preliminary study of 30 participants, and an acceptable margin of error of 0.10, the minimum required sample size was calculated as 179 participants. To compensate for potential nonresponse and enhance the statistical adequacy of the study, 250 questionnaires were randomly distributed among eligible internal auditors. A total of 195 completed questionnaires were returned and considered sufficiently complete for inclusion in the final statistical analyses, exceeding the minimum required sample size. Participation was voluntary, and respondents were informed about the purpose and general nature of the research before completing the questionnaires. They were assured that their responses

would remain confidential and would be used exclusively for research purposes. Participants were also informed that there were no inherently correct or incorrect responses and were encouraged to answer all items freely and according to their own professional experiences and perceptions. All predictor and criterion measures were completed by each participant during the same data-collection period and were therefore obtained from a single source at a single point in time.

Data were collected using standardized questionnaires that had previously demonstrated acceptable psychometric properties. All questionnaire items were rated using five-point Likert-type response formats, with higher scores reflecting higher levels of the corresponding construct. The independent variable was internal auditors' behavioral voice motivators, which was operationalized in accordance with Khalil et al. through three dimensions: self-efficacy, hope, and resilience. Together, these dimensions were assessed through a 30-item battery. Self-efficacy was measured using Parker's 10-item Self-Efficacy Questionnaire developed in 1998. The instrument assesses respondents' confidence in their ability to perform a series of job-related tasks. Each item was scored on a five-point scale ranging from 1, indicating complete lack of confidence, to 5, indicating complete confidence. The content validity of the instrument was evaluated and confirmed by subject-matter specialists. Previous research had reported a reliability coefficient of approximately 0.72 for this measure, while its internal consistency was reassessed in the present study using Cronbach's alpha and yielded a coefficient of 0.77. Hope was measured using the six-item questionnaire developed by Snyder et al. in 1996. The instrument is grounded in the psychological conceptualization of hope and assesses individuals' positive motivational orientation toward goal attainment. Its content was reviewed to ensure conceptual clarity and comprehensibility for the participating internal auditors, and its content validity was confirmed. Cronbach's alpha for the hope scale in the present study was 0.87, indicating satisfactory internal consistency. Resilience was assessed using the 14-item measure developed by Block and Kremen in 1996. The instrument evaluates the capacity to adapt effectively, maintain psychological stability, and recover from challenging or adverse conditions. Its validity was confirmed through expert assessment. Previous studies had reported reliability coefficients of approximately 0.83, while the reassessment conducted in the present study produced a Cronbach's alpha coefficient of 0.79.

The dependent variable was internal audit effectiveness. Conceptually, internal audit effectiveness refers to the extent

to which internal auditing contributes to the establishment of coherent and integrated internal controls, evaluates the effectiveness of organizational and financial processes, and facilitates improvements in organizational performance. Consistent with Standard 2130 of the Institute of Internal Auditors, internal audit activities are expected to evaluate the adequacy and effectiveness of organizational controls and contribute to their continuous improvement. Internal audit effectiveness was measured using the 19-item questionnaire developed by Rahmani and Ghashghaei in 2014. The questionnaire comprises three interrelated dimensions: organizational, procedural, and relational effectiveness. Items were scored on a five-point Likert scale ranging from 1, "strongly disagree," to 5, "strongly agree," with higher scores indicating greater perceived internal audit effectiveness. Previous empirical investigations had demonstrated strong relationships among the three dimensions and reported an overall reliability coefficient of approximately 0.84. The use of established instruments, together with expert assessment of content validity and reassessment of internal consistency coefficients, was intended to ensure the adequacy of the measurement procedure for the study population.

The collected data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). This analytical approach was selected because the conceptual model involved multiple latent constructs and was designed to assess the simultaneous effects of the three behavioral voice motivators—self-efficacy, hope, and resilience—on internal audit effectiveness. The analysis proceeded in sequential stages. First, the measurement model was evaluated to determine whether the observed indicators adequately represented their respective latent constructs. The psychometric adequacy of the measurement instruments was assessed with particular attention to internal consistency and the quality of the relationships between indicators and constructs. Cronbach's alpha coefficients were also calculated to examine the reliability of the study measures. Following assessment of the measurement model, the structural model was evaluated to examine the hypothesized relationships among the latent variables. The direction, magnitude, and statistical significance of the structural path coefficients linking self-efficacy, hope, and resilience to internal audit effectiveness were then examined. Finally, the overall adequacy of the proposed model was assessed before the research hypotheses were tested and interpreted. The 195 valid questionnaires constituted the final dataset used for all PLS-SEM analyses.

3 Findings and Results

In this study, structural equation modeling using Partial Least Squares (PLS) was employed to test the research hypotheses. In this approach, the reliability and validity of

the research variables were first examined using the partial least squares method, and the hypotheses were subsequently tested through model fit assessment. First, however, the descriptive statistics of the research variables are presented.

Table 1

Descriptive Statistics of the Research Variables

Variables	Symbols	Mean	Median	SD	Minimum	Maximum
Internal Audit Effectiveness	IAE	3.91	3.52	1.04	1.21	5.00
Self-Efficacy	Self-Efficacy	3.16	3.08	0.96	1.00	5.00
Hope	Hope	3.27	3.15	1.11	1.11	5.00
Resilience	Resilience	3.43	3.26	1.27	1.00	5.00

Based on the descriptive statistical results, internal audit effectiveness had the highest mean score ($M = 3.91$), indicating that achieving a certain level of alignment between capabilities and desirable outcomes in the audit process can contribute to the continuity of the profession and the establishment of trust in the capital market. It was also found that resilience, as a dimension used to assess auditors' behavioral voice, had the highest standard deviation ($SD = 1.27$), indicating greater variability in participants' responses regarding resilience across the Likert scale.

In the present study, Cronbach's alpha, which is an indicator of internal consistency, was used to assess the reliability of the questionnaires. Generally, Cronbach's alpha ranges from zero, indicating the absence of positive interrelationships among the items, to one, indicating perfect internal consistency. The closer the obtained coefficient is to one, the greater the reliability of the questionnaire. As shown in Table 2, Cronbach's alpha coefficients greater than .70 indicate satisfactory reliability for the questionnaires used in this study.

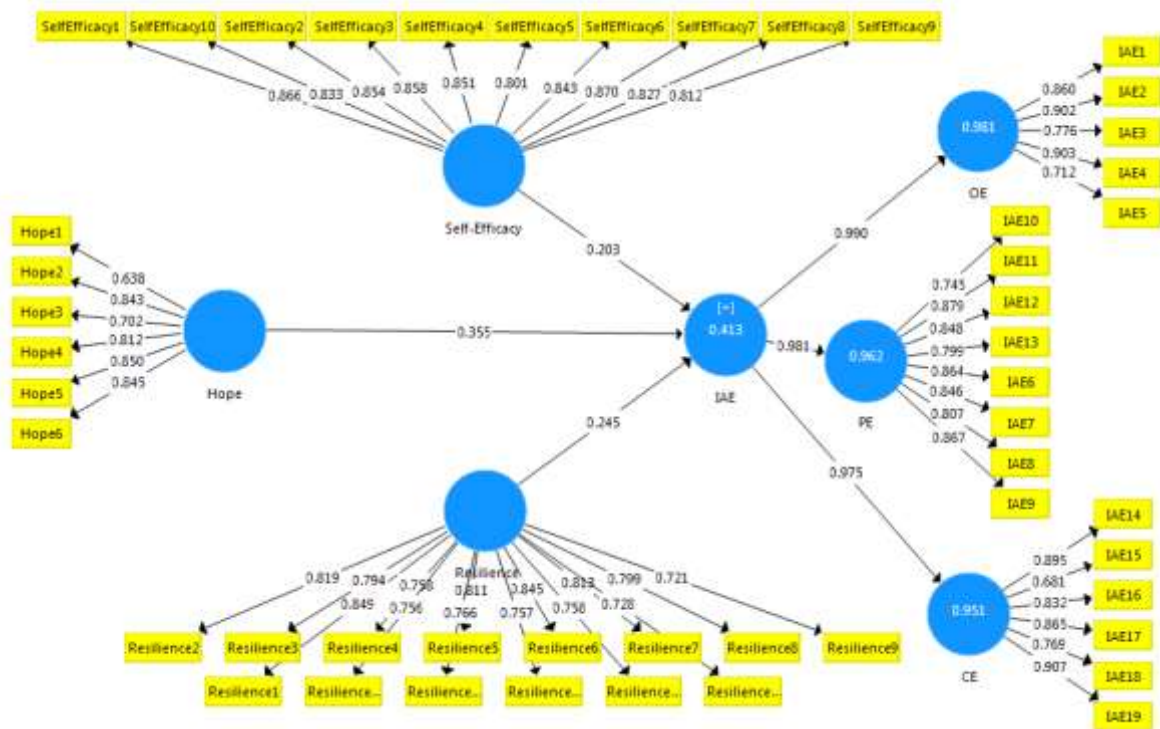
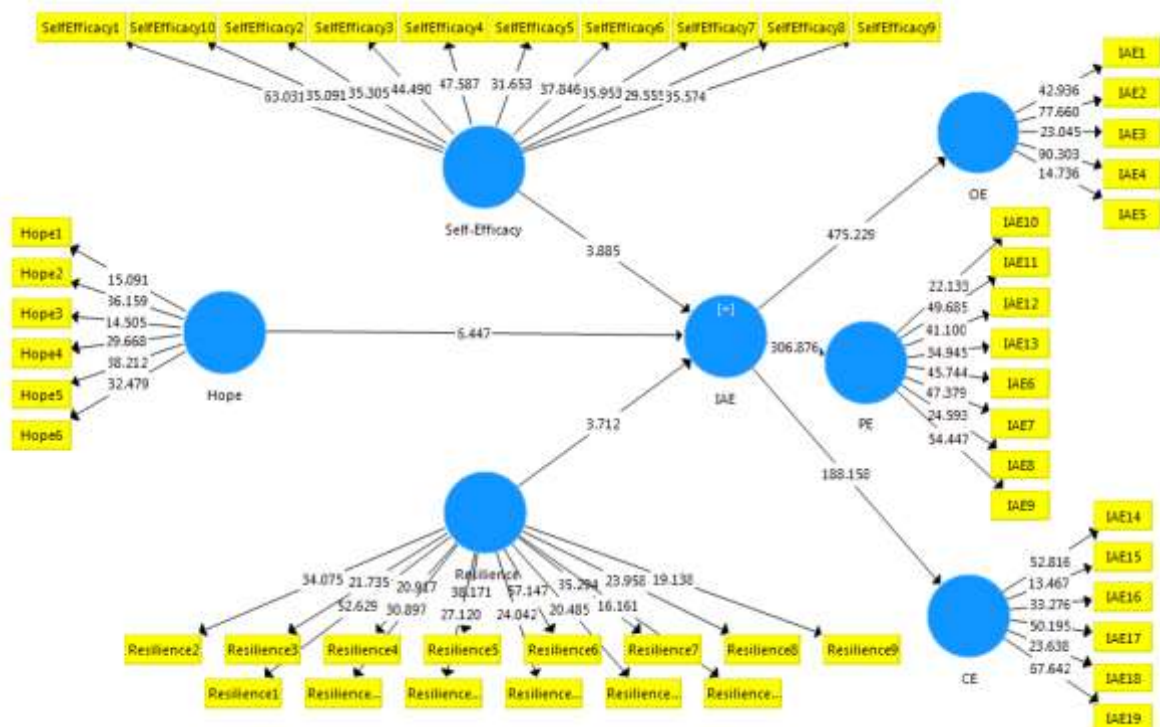
Table 2

Reliability Characteristics of the Research Measures

Latent Variables	Cronbach's Alpha ($\alpha > .70$)
Internal Audit Effectiveness (IAE)	.982
Organizational Effectiveness (OE)	.888
Procedural Effectiveness (PE)	.936
Relational Effectiveness (CE)	.906
Self-Efficacy	.955
Hope	.874
Resilience	.952

The research data were analyzed using structural equation modeling with the Partial Least Squares approach and SmartPLS software. Software packages based on PLS-SEM are relatively robust under conditions such as multicollinearity among independent variables, non-

normality of the data, and relatively small sample sizes. The software outputs obtained after testing the conceptual model are presented in Figures 1 and 2. The results of the measurement model assessment and structural model assessment are presented in detail below.

Figure 1*Conceptual Model of the Study in Standardized Form***Figure 2***Conceptual Model of the Study with Significance Coefficients (t Values)*

Structural equation models generally consist of a combination of measurement models, which represent the

indicators or subcomponents of latent variables, and structural models, which represent the relationships between independent and dependent variables.

Indicator reliability, convergent validity, and discriminant validity were used to assess the fit of the measurement model. Fornell and Larcker (1981) proposed three criteria for assessing construct validity: the validity of

individual indicators, composite reliability (CR) of each construct, and average variance extracted (AVE). Factor loadings greater than .40, AVE values greater than .50, and CR values greater than .70 indicate adequate measurement model fit as well as acceptable reliability and convergent validity (Hulland, 1999). The results for these indices are presented in Table 3.

Table 3

Descriptive Statistics and Results of Confirmatory Factor Analysis (CFA)

Latent Variable	Observed Variable	Factor Loading (FL)	Mean	SD	AVE	CR
Hope	Hope1	.638	4.10	.87	.61	.90
	Hope2	.843				
	Hope3	.702				
	Hope4	.812				
	Hope5	.850				
	Hope6	.845				
Organizational Effectiveness (OE)	IAE1	.860	4.05	.81	.69	.91
	IAE2	.902				
	IAE3	.776				
	IAE4	.903				
	IAE5	.712				
Internal Audit Effectiveness (IAE)	CE	.977	4.04	.80	.96	.98
	PE	.980				
	OE	.991				
Procedural Effectiveness (PE)	IAE10	.745	3.98	.84	.69	.94
	IAE11	.879				
	IAE12	.848				
	IAE13	.799				
	IAE6	.864				
	IAE7	.846				
	IAE8	.807				
	IAE9	.867				
Resilience	Resilience1	.849	4.44	.58	.61	.95
	Resilience10	.756				
	Resilience11	.766				
	Resilience12	.757				
	Resilience13	.758				
	Resilience14	.728				
	Resilience2	.819				
	Resilience3	.794				
	Resilience4	.758				
	Resilience5	.811				
	Resilience6	.845				
	Resilience7	.813				
	Resilience8	.799				
	Resilience9	.721				
	IAE14	.895				
Relational Effectiveness (CE)	IAE15	.681	4.09	.79	.68	.92
	IAE16	.832				
	IAE17	.865				
	IAE18	.769				
	IAE19	.907				
Self-Efficacy	SelfEfficacy1	.866	3.97	.95	.96	.70
	SelfEfficacy10	.833				

SelfEfficacy2	.854
SelfEfficacy3	.858
SelfEfficacy4	.851
SelfEfficacy5	.801
SelfEfficacy6	.843
SelfEfficacy7	.870
SelfEfficacy8	.827
SelfEfficacy9	.812

Following the confirmatory factor analysis, the results of which are presented in Table 3, it was found that all indicators had factor loadings greater than the .40 criterion, average variance extracted values above .70, and composite reliability values above .50, indicating the adequacy of these criteria and satisfactory reliability of the measurement models.

Acceptable discriminant validity indicates that a construct in the model shares stronger relationships with its own indicators than with other constructs. Fornell and

Larcker (1981) stated that discriminant validity is acceptable when the AVE of each construct is greater than the shared variance between that construct and the other constructs in the model. This condition is assessed using a matrix containing the correlations among constructs and the square roots of the AVE values for each construct. Based on the correlations and the square roots of the AVE values presented along the diagonal of Table 4, the model demonstrated discriminant validity at the construct level according to the Fornell–Larcker criterion.

Table 4

Correlations Among Latent Variables and Square Roots of AVE

Research Variables	CE	Hope	IAE	OE	PE	Resilience	Self-Efficacy
CE	.820						
Hope	.523	.780					
IAE	.975	.575	.980				
OE	.957	.561	.990	.830			
PE	.926	.577	.981	.969	.830		
Resilience	.432	.470	.471	.462	.468	.780	
Self-Efficacy	.399	.520	.460	.422	.477	.294	.840

After establishing the validity and reliability of the measurement model, the structural model was evaluated based on the relationships among the latent variables. In the present study, two criteria were used: the coefficient of determination (R^2) and predictive relevance (Q^2).

R^2 is a criterion that indicates the extent to which an exogenous variable explains variance in an endogenous

variable. As shown in Figure 1, R^2 values were calculated for the endogenous constructs of the study, supporting the adequacy of the structural model fit. In addition, Q^2 was used to assess the predictive relevance of the model. Based on the results presented in Table 5, the model can be considered to possess strong predictive relevance.

Table 5

Coefficient of Determination (R^2) and Predictive Relevance (Q^2) Values

Construct	R^2	Q^2
CE	.951	.645
IAE	.413	.395
OE	.981	.678
PE	.962	.663

After evaluating the measurement and structural components of the proposed model, the Goodness-of-Fit (GOF) criterion was used to assess the overall fit of the

model. Values of .01, .25, and .36 have been proposed as indicating weak, moderate, and strong overall model fit,

respectively. This criterion was calculated using the following formula:

$$GOF = \sqrt{\text{Communalities} \times \bar{R}^2}$$

Communality was obtained from the mean communality values of the latent variables included in the study.

Table 6

Overall Model Fit Results for the Research Variables

Latent Variables	Communality	R ²	Mean Communality	Mean R ²	GOF
CE	.562	.951	.60	.82	.70
Hope	.465	—			
IAE	.861	.413			
OE	.545	.981			
PE	.599	.962			
Resilience	.559	—			
Self-Efficacy	.640	—			

Given that the GOF criterion was reported as .433, the overall fit of the model was confirmed to be at a strong level.

After confirming the satisfactory fit of both the measurement and structural models, the research hypotheses were examined and tested. Table 7 presents the significance

coefficients for each hypothesis, the standardized path coefficients corresponding to the hypothesized relationships, and the hypothesis-testing results at the 95% confidence level.

Table 7

Results of Research Hypothesis Testing

Hypothesis	Hypothesized Causal Relationship	Path Coefficient (β)	t Value	Result
H1	Self-efficacy has a positive effect on internal audit effectiveness.	.20	3.88	Supported
H2	Hope has a positive effect on internal audit effectiveness.	.35	6.44	Supported
H3	Resilience has a positive effect on internal audit effectiveness.	.24	3.71	Supported

The significance coefficients of the variables are presented in Figure 2 and Table 7. Because all t values exceeded the critical absolute value of 1.96, all research hypotheses were supported. In other words, self-efficacy, hope, and resilience, as dimensions of internal auditors' behavioral voice, were found to have positive and statistically significant effects on internal audit effectiveness.

4 Discussion

The present study examined the effects of three behavioral voice motivators of internal auditors—self-efficacy, hope, and resilience—on internal audit effectiveness. The findings demonstrated that all three dimensions had positive and statistically significant effects on internal audit effectiveness. Specifically, self-efficacy had a positive effect on internal audit effectiveness ($\beta = .20$, $t = 3.88$), hope showed the strongest positive effect among the three predictors ($\beta = .35$, $t = 6.44$), and resilience also exerted a significant positive effect ($\beta = .24$, $t = 3.71$). These

results indicate that internal audit effectiveness is not determined solely by formal audit procedures, organizational structures, governance arrangements, or technological resources, but is also significantly shaped by auditors' individual psychological and behavioral capacities. In other words, auditors who have greater confidence in their professional capabilities, stronger expectations that constructive action can lead to desirable outcomes, and greater capacity to persist under pressure are more likely to contribute effectively to internal audit functions.

The positive effect of self-efficacy on internal audit effectiveness suggests that auditors' confidence in their capacity to perform professional tasks is an important behavioral prerequisite for effective auditing. Internal auditing frequently requires auditors to evaluate sensitive organizational processes, challenge questionable practices, communicate deficiencies, and defend professional judgments in interactions with managers and other organizational actors. Auditors with stronger self-efficacy are more likely to trust their technical knowledge and

professional judgment and may therefore be more willing to express concerns, raise difficult issues, and communicate findings without excessive hesitation. This result is consistent with research showing that behavioral drivers of individual voice can enhance internal auditors' moral courage and effectiveness (Ebrahimi et al., 2022). The finding also supports the broader organizational voice literature, which suggests that employees are more likely to communicate ideas and concerns when they perceive themselves as capable of making a meaningful contribution to organizational decision-making (Badaruddin, 2025; Pourghafari et al., 2024).

The relationship between self-efficacy and audit effectiveness can also be interpreted through the role of confidence in professional judgment. Internal auditors are expected to operate independently while remaining organizational members, creating a potentially difficult balance between professional responsibility and organizational conformity. When auditors lack confidence in their own assessments, they may be more vulnerable to managerial pressure, reluctant to challenge dominant viewpoints, or inclined to soften the communication of unfavorable findings. In contrast, strong self-efficacy can facilitate the expression of professional voice and reinforce auditors' willingness to explain, justify, and defend their findings. This interpretation is consistent with evidence showing that employee voice is shaped by psychological and organizational conditions that make speaking up more feasible and less threatening (Kim et al., 2022; Soltani, 2022). It also corresponds with findings suggesting that organizational identification and empowerment can support employees' willingness to express constructive opinions (Pourghafari et al., 2024; Xie, 2024).

The significant positive effect of self-efficacy is also relevant to the quality of audit judgment. Audit work involves complex information processing, professional skepticism, risk assessment, and evaluation of evidence, all of which require confidence in one's cognitive and professional capabilities. Previous evidence has shown that cognitive biases can significantly affect audit errors, demonstrating the importance of individual-level psychological processes in determining audit outcomes (Kohandel et al., 2025). Although self-efficacy is distinct from cognitive bias, both constructs illustrate that internal audit performance is partly grounded in individual psychological characteristics. Auditors who possess greater confidence in their ability to evaluate evidence and make defensible judgments may be more capable of resisting

inappropriate influence and maintaining a professional position when faced with ambiguous or conflicting information.

The second finding demonstrated that hope had the strongest positive effect on internal audit effectiveness. This result implies that auditors who possess a stronger goal-directed orientation and believe that desirable professional outcomes can be achieved through alternative pathways are more likely to perform their internal auditing responsibilities effectively. Hope may be particularly relevant to audit work because internal auditors frequently encounter situations in which recommendations are initially rejected, corrective action is delayed, or organizational barriers prevent immediate implementation of audit findings. Auditors with higher levels of hope may be more likely to continue searching for effective ways to communicate problems, develop alternative recommendations, and sustain constructive engagement with organizational decision-makers rather than withdrawing after initial resistance.

The positive role of hope also aligns with the notion that voice behavior is purposeful rather than merely expressive. Employees typically engage in voice because they expect that speaking up may improve processes, correct problems, or contribute to organizational development. When individuals believe that their actions can produce meaningful change, they are more likely to invest effort in communicating their ideas. Studies of employee voice in organizational contexts have shown that voice contributes to organizational adaptation and change, particularly when employees are committed and engaged (Badaruddin, 2025). Similarly, employee voice is associated with organizational culture and can serve as a mechanism through which employees challenge destructive or dysfunctional practices (Joseph & Shetty, 2022). The current finding extends these arguments to the internal auditing context by suggesting that auditors' hopeful orientation may strengthen their motivation to communicate audit findings because they perceive such communication as capable of producing constructive organizational consequences.

Hope may further contribute to internal audit effectiveness by increasing persistence in problem solving. Internal audit issues are often complex and cannot always be resolved through a single recommendation or interaction. Auditors may need to identify alternative solutions, negotiate with managers, revise recommendations, or collect additional evidence. A hopeful orientation may support these processes by encouraging auditors to view setbacks as temporary rather than definitive. This reasoning is

compatible with the broader view that psychological and cognitive capacities influence adaptive functioning and the ability to respond effectively to difficult tasks (Mohammadpour et al., 2025). In the professional audit environment, the ability to maintain goal-directed behavior despite obstacles can improve the likelihood that audit findings ultimately contribute to organizational improvement.

The third finding indicated that resilience had a positive and statistically significant effect on internal audit effectiveness. Resilience is particularly important in internal auditing because auditors frequently work in environments characterized by professional pressure, organizational politics, interpersonal resistance, deadlines, uncertainty, and potential conflict with managers whose activities are being evaluated. Under such conditions, effective auditors must be able to recover from setbacks, maintain objectivity, and continue performing their responsibilities without allowing resistance or criticism to suppress their professional voice. The present findings suggest that resilient auditors are better able to sustain their audit-related behaviors under adverse conditions, thereby enhancing the overall effectiveness of the internal audit function.

This result is consistent with research demonstrating that internal auditors' individual behavioral drivers are related to moral courage and professional effectiveness (Ebrahimi et al., 2022). Resilience may support moral courage because auditors who are better able to tolerate pressure and recover from negative organizational experiences may be less likely to remain silent when they identify problematic practices. The finding also corresponds with literature emphasizing the potentially damaging consequences of employee silence. When employees refrain from expressing concerns, organizations may lose access to important information and become more vulnerable to dysfunctional leadership and cultural problems (Joseph & Shetty, 2022). In auditing, these consequences may be especially serious because silence can allow control deficiencies, reporting weaknesses, or governance failures to persist.

The positive effect of resilience can additionally be understood in relation to organizational support for voice. Research has shown that leadership, psychological safety, organizational culture, and empowerment influence whether employees are willing to speak up (Kim et al., 2022; Pourghafari et al., 2024; Soltani, 2022). However, even supportive environments cannot eliminate all professional pressures associated with internal auditing. Therefore, individual resilience may complement organizational

conditions by enabling auditors to continue exercising voice even when the environment is imperfect. This interaction between individual resources and organizational context is especially relevant in hierarchical organizations, where power distance or fear of negative consequences may inhibit the expression of professional concerns.

The overall pattern of findings also supports the broader argument that internal audit effectiveness is multidimensional and results from the interaction of organizational, governance, technological, and behavioral factors. Previous studies have emphasized the importance of organizational determinants of internal audit effectiveness (Pham, 2025; Veledar et al., 2025). Research in Iranian industrial companies has likewise shown that improving internal audit effectiveness requires attention to several structural and operational dimensions (Ahmadi & Rezaei, 2025). The present results add an important behavioral dimension to this literature by showing that psychological voice motivators can significantly contribute to effectiveness beyond formal organizational mechanisms. Accordingly, strengthening internal audit effectiveness may require not only improvements in audit structures and procedures but also deliberate efforts to develop auditors' confidence, goal orientation, and adaptive capacity.

These behavioral factors should also be considered within the broader corporate governance framework. Internal auditors operate as part of organizational governance systems and their ability to communicate concerns can affect the quality of oversight. Research has demonstrated that effective governance structures and competent committee members play important roles in strengthening organizational control and accountability (Aslani et al., 2026). Audit committee characteristics and governance quality have also been associated with earnings-management behavior in listed companies (Bandarian, 2025). Similarly, audit committee effectiveness has been linked with earnings management and audit quality in other capital market contexts (Bouaziz et al., 2025; Yahaya, 2026). These findings suggest that internal auditors' behavioral voice is likely to be most effective when embedded in governance arrangements that are receptive to independent professional communication.

The findings are also compatible with the growing emphasis on communication and knowledge exchange within organizations. Voice behavior is closely related to employees' willingness to contribute knowledge rather than conceal it. Research has shown that organizational voice can interact with leadership, professional learning communities,

and knowledge-hiding behaviors (Mirghafouri et al., 2024). Diversity communication and organizational identification have likewise been shown to influence employee voice (Men et al., 2024). For internal auditors, the communication of professional knowledge is central to effectiveness because audit findings have little practical value if they remain within the audit unit. The effectiveness of internal auditing therefore depends on auditors' capacity and willingness to transform technical knowledge into understandable, credible, and actionable organizational communication.

The importance of behavioral voice may become even greater as auditing becomes increasingly technology-driven. Recent studies demonstrate that information technology can enhance internal audit effectiveness, partly through improvements in audit quality (Lento & Pando, 2025; Meilani et al., 2025). Strategic data analytics can also improve audit effectiveness by strengthening risk assessment, evidence analysis, and anomaly detection (Panchapakesan et al., 2025). Research has further identified multiple factors affecting the effectiveness of information technology internal auditing (Shadkani et al., 2025). Nevertheless, technological tools cannot independently ensure effective auditing. Auditors must interpret analytical outputs, challenge questionable results, and communicate identified risks to decision-makers. Thus, self-efficacy, hope, and resilience may become increasingly important as auditors are required to integrate technological capabilities with professional judgment and communication.

From a theoretical perspective, the present findings reinforce the view that organizational voice is a mechanism through which professional knowledge can influence organizational control and accountability. Accounting and control systems have long been characterized by competing interpretations and divergent organizational voices (Dillard, 2000). Internal auditing is one of the institutional mechanisms through which alternative evaluations of organizational performance can be articulated. If internal auditors possess stronger behavioral voice resources, they may be better positioned to communicate perspectives that challenge managerial assumptions, reveal overlooked risks, and improve organizational decision-making. This interpretation also explains why the three behavioral dimensions examined in this study may influence not only individual auditor performance but also the wider effectiveness of internal audit functions.

5 Conclusion

Taken together, the findings indicate that behavioral voice motivators should be regarded as meaningful antecedents of internal audit effectiveness. Self-efficacy appears to provide auditors with the confidence necessary to express professional judgments, hope strengthens their motivation to pursue constructive outcomes despite obstacles, and resilience enables them to maintain professional voice and performance under pressure. The stronger effect identified for hope suggests that internal audit effectiveness may be particularly dependent on whether auditors believe that their actions can generate improvement and whether they can identify alternative pathways to achieve professional goals. However, all three dimensions were significant, indicating that internal audit effectiveness benefits from a broader combination of psychological resources rather than a single behavioral characteristic.

The present study has several limitations that should be considered when interpreting its findings. First, the research employed a cross-sectional correlational design, and all variables were measured at a single point in time; consequently, although structural relationships were tested, definitive causal conclusions cannot be established. Second, the data were obtained using self-report questionnaires, which may be affected by social desirability, individual response tendencies, and common method variance, particularly because both predictor and criterion variables were reported by the same participants. Third, the statistical population was limited to internal auditors associated with companies listed on the Tehran Stock Exchange, and the findings may therefore not be directly generalizable to internal auditors working in private non-listed companies, public-sector organizations, nonprofit institutions, or organizations operating under different regulatory environments. Fourth, the study focused on three behavioral voice motivators—self-efficacy, hope, and resilience—and did not incorporate other potentially important individual factors such as moral courage, professional skepticism, personality characteristics, job autonomy, perceived organizational support, or psychological safety. Finally, the study did not explicitly examine contextual factors that may strengthen or weaken the effects of behavioral voice motivators, such as audit committee support, organizational hierarchy, leadership style, organizational culture, or the independence of the internal audit function.

Future studies should employ longitudinal designs to determine whether changes in self-efficacy, hope, and

resilience produce corresponding changes in internal audit effectiveness over time. Experimental or intervention-based studies could also assess whether structured training programs designed to strengthen psychological resources and professional voice lead to measurable improvements in audit outcomes. Future research should collect data from multiple sources, for example by combining auditors' self-reports with assessments from audit committee members, senior managers, external auditors, or objective measures of audit performance, in order to reduce common method bias. Comparative studies across different industries, organizational sizes, countries, and regulatory systems would also help determine whether the identified relationships are context-dependent. Researchers are further encouraged to examine mediating mechanisms such as moral courage, professional voice behavior, psychological safety, organizational identification, or professional commitment and to test moderating variables such as leadership style, power distance, audit committee support, internal audit independence, and organizational culture. Future studies could also integrate technological competence and data-analytics capability into the proposed model to investigate whether behavioral voice resources become more or less influential as internal auditing becomes increasingly digitalized.

Organizations seeking to improve internal audit effectiveness should pay greater attention to the behavioral and psychological development of internal auditors in addition to strengthening technical competencies and formal audit procedures. Recruitment and professional development systems can be designed to identify and strengthen confidence, persistence, adaptability, and constructive communication skills. Training programs should provide auditors with opportunities to practice presenting difficult findings, defending evidence-based judgments, responding to managerial resistance, and communicating recommendations to senior decision-makers. Audit managers should also create developmental environments in which professional mistakes can be discussed constructively and auditors can build confidence through progressively challenging assignments. Organizations should establish clear channels through which internal auditors can raise concerns without fear of retaliation and should ensure that audit committees and senior management respond visibly and professionally to legitimate audit findings. Mentoring, coaching, peer-support systems, resilience-development programs, and structured feedback can further strengthen auditors' psychological

resources. Finally, internal audit departments should integrate behavioral competencies into performance evaluation, succession planning, and continuing professional education so that effective internal auditing is treated not only as a technical function but also as a professional activity requiring confidence, persistence, adaptability, and a sustained capacity to exercise constructive organizational voice.

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

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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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