RESEARCH ARTICLE

Audit Quality Model Based on Moral Atmosphere and Spirituality in Iran

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Abstract

This paper aims to determine the relationships, the portion, and the amount of influence of each contributing factor to audit quality and propose a model for audit quality based on spirituality and the moral atmosphere in Iran. This paper is practical in terms of objective and mixed-method. The statistical population comprises the employed auditors in firms and audit organizations, among whom a sample of 313 participants is selected. The structural equation modelling by the SMART PLS method and the ratio test is used for data analysis. The obtained results show that personal dimensions, including (character, motivation, and piety); organizational dimensions (sociability and organizational commitment); psychological dimensions (spirituality in the workplace, moral atmosphere of the organization, psychological health of the workplace, job satisfaction, and personality type), and leadership dimensions (leadership style, spiritual leadership) have the highest impact on the audit quality based on spirituality and moral atmosphere in the Iranian workplace respectively. In this paper, in contrast to the previous studies that took into account the quantitative contributing factors to audit quality, the focus is on the qualitative factors based on spirituality and moral atmosphere. In this regard, by implementing and enhancing the workplace's spiritual and moral atmosphere, we can elevate the audit quality and minimize inappropriate functions of the auditor. Moreover, the study results can guide policymakers in Iran and other countries with similar organizational milieu for future supervisory amendments.

NUMBER OF REFERENCES
60

NUMBER OF FIGURES
3

NUMBER OF TABLES
5

1. Introduction

Auditing is a profession that provides some services for the public, especially for financial statement users, including investors, creditors, government, and other users. As a profession, the auditor is responsible for accreditation financial statement users, so it is necessary to ensure that the audit report has the required quality (Kusumo et al., 2018). The auditor should be impartial, honest, and realistic and satisfy these moral criteria. In all professions, the staff should be aligned with public ethics. Each profession has specific regulations, which is also true for auditors and accountants, who should obey work, environmental, and general ethics (Paino et al., 2012). According to the studies on audited financial statements, audit quality reduction affects the dissatisfaction of audit service users, which alleviates public trust in auditing (Bonabi Ghadim and Hafezi, 2021). Today, spiritual activities are growing increasingly in workplaces and are associated with work behaviour in the form of occupational satisfaction, work performance, approach, work ethics, and spirit and cause individuals to be aware of the significance of social relationships and outside organization functions (Fanggidae et al., 2016). Current organizations can succeed only when responsible for the staff's biological, social, psychological, and spiritual needs. The presence of spirituality can encompass some concepts, including health, happiness, humbleness, honesty, salvation, success, and job satisfaction for the staff in the organization (Roig, 2015). Studies show that spiritual development and encouragement in occupation help enhance spirit, commitment, and efficiency and improve performance. These studies show that spirituality can increase the personnel's spirit, commitment, and efficiency (Moon et al., 2020).

Today, spirituality in organizations is an important topic, and spiritual emptiness, especially a lack of attention to employees' dignity as a human, has made the setting cold and soulless (Quoquab and Mohammad, 2013). Organizations are increasingly facing ethical issues that aroused considerable concerns for the organization's successful performance. The issues also prevent social damage and lead to the growth and survival of the organization, so paying attention to moral atmosphere and occupational ethics is of great importance in organizations (Clark Ginsberg et al., 2020). On the other hand, public expectation from the auditing profession minds ethics that play a leading role in the auditing profession's survival and reliability. Auditors have a legal and behavioural commitment to their affiliated organization and should be ensured of the morality of the decisions about these resources since they are selected in line with the firms' objectives and to protect the public resources (Zakaria et al., 2010). The scholars express the significance of religious and spiritual beliefs in behaviour. Practical ethics and religious and spiritual values make the work more appropriate and significant. (Emerson and Mckinney, 2010). According to the conducted studies, an impact based on the spirituality of values and work relations is much stronger than an impact through fear and power imposition on the employees since spirituality encompasses work commitment, values, activity improvement, and fresh policies (Samul, 2020). Audit quality is hardly observable, so studies in this area have always faced problems. Audit quality is among those cases that contribute to the audit firms' survival (Paino et al., 2012).

The conducted studies show that although auditors perform their professional duties appropriately, regarding sufficient accounting and auditing rules and regulations that exist in society and the multifaceted status of the audit quality, no appropriate attention is paid to spiritual and moral issues in the workplace where auditing takes place, we should witness the bankruptcy of small and large firms. Since audit quality is multifaceted and unobservable, scholars are searching for alternative indices of audit quality. Audit quality is one of the determining factors of auditing influenced by three individual, psychological, and organizational variables (Dolan and Schuler, 2005).

According to the said facts, the significance of audit quality seems clearer. In previously conducted studies, audit quality is measured and expressed differently. Each of them faced some limitations, the

most important of which was measuring and expressing the audit quality using one or several limited criteria that were mainly quantitative. Hence, it is vital to use criteria that accurately express audit quality (Bing et al., 2014). Several studies have been carried out on the relationship between audit quality, other variables and/or the contributing factors to audit quality. Still, due to the significance of spirituality and moral atmosphere and ignoring them in the auditing profession in Iran, it is important to determine the contributing factors to audit quality and the range of effects of each factor and to propose a model in this field. Analyses show that in studies related to audit quality about the final auditing work, some emphasize the auditing process and some concentrate on the understanding of the users about the provided services by the auditor. The conducted studies assessed some of the determining factors of audit quality that have been quantitative. No study has been performed on the /direct effect of spiritual and moral atmosphere factors on audit quality. Thus, it is vital to fill the existing gap in this field, especially in Iran, a religious country with adherence to morality and spirituality and commitments in it more than other countries is necessary. Hence, after determining the contributing factors to audit quality based on spirituality and moral atmosphere, it is attempted to analyze each factor's relations, proportion, and range of effect. This paper helps the academic literature on auditors' behaviours. The obtained results can be helpful in developing moral standards in Iran and the firms and boost the staff's occupational spirituality spirit, which can prevent immoral behaviours and improve audit quality. The obtained results from the study can also enhance the auditors' understanding of issues related to spirituality and ethics in the workplace and make decisions about them to elevate the audit quality and improve planning to implement and promote a moral and spiritual atmosphere. These factors can propel the auditors' measures in line with the policies and outlook of audit firms and be a guideline for policymakers in Iran and other countries with similar organizational settings that should be considered for future supervisory amendments.

Today, large sums of money are spent on training to empower auditors and create the right environment to increase audit quality. To some extent, standards of auditing and professional conduct improve this situation.

However, It seems that by recognizing the effective factors in audit quality based on moral atmosphere and spirituality, we can help the audit and audit quality by creating spiritual and moral spirit, besides other factors. It can also improve it and resolve the weaknesses in previous research due to ignoring or paying less attention to those factors.

2. Theoretical principles, literature review, and research questions

Several attempts have been made to propose a definition of audit quality, but no comprehensive definition has been provided so far since audit quality is multifaceted and complicated. One of the most common definitions of audit quality is the one presented by Deangelo (1981), stating that audit quality is evaluating and interfering with the market about the chance of exploring and reporting significant distortions in financial statements or the accounting system(Aghaie Ghahi et al., 2020). Prior research has asserted that audit quality relates to the quality of providers of the service in the profession. Auditors' competency, independence, integrity, and ethics are essential determinants of audit quality. The audit process directly affects the quality of audit services and control of the such process is the mission of every auditor(Alsughayer, 2021)

Despite a long history of audit quality, there is no consensus about the issue, so it is noteworthy that audit quality can be dependent on various factors and different groups of users, including auditors, supervisors, lawmakers, and other beneficiaries that may have different comments about the audit quality (Knechel et al., 2013). High audit quality requires high auditors' performance. Some effective factors, like users' intuition, professional qualification and skill, activities of others, business

setting, behavioural factors of auditors, psychological tensions, and job satisfaction, play a significant role in audit quality. So, auditing is a process to guarantee that audit quality will enhance by improving the audit quality factors in a setting where the auditing process occurs (Jolanjad and Bekhradi Nasab, 2019). One of the audit inputs is the people who do audits and audits have a higher quality when competent people carry them out. Audit quality depends on the skills and knowledge of the team engaged in the audit and the technology and methodology used. Therefore, the "quality of the audit depends on the quality of auditor judgements during all audit stages (Samagaio and Felício, 2022). Zahmatkesh and Rezazadeh (2017) conclude that professional qualification, responsibility, and impartiality significantly affect the auditor's quality. Truong (2018) shows that auditors' job satisfaction can influence audit quality. Golshaeian et al. (2020) observe a significant relationship between organizational commitment, including emotional, normative, and consecutive commitment and auditors' judgement. Pinatik (2021) indicates that the qualification and independence of the auditor can affect the audit quality. Samagaio and Felício (2022) state that personality traits, including adaptability, conscientiousness, and positive openness, are associated with audit quality and that conscientiousness and psychiatry negatively impact the reduction of audit quality performance.

A type of reintegration is about to occur between internal and external life in the 21st century, and the workplace is one of the major proposed areas. In such organizations, spirituality is an embryonic phenomenon and has an enormous positive power to help people combine work and living. This can bring meaning out of emptiness to their working lives and provide a more resilient, balanced, and significant atmosphere (Farhangi et al., 2015). Studying spirituality and its impact on ethics and attitudes generates knowledge regarding optimizing employee and company performance. Employees who embrace spirituality achieve better job satisfaction and develop a positive and effective attitude that translates into organizational commitment. On the other hand, due to ethics, spirituality affects various factors that affect the organization's and employees' performance (Asutay et al., 2021). Spirituality is a distinctive, potentially creative and universal dimension of human experience arising within the inner subjective awareness of individuals and communities, social groups and traditions. It may be experienced as the relationship with that which is intimately 'inner', immanent and personal, within the self and others, and/or as the relationship with that which is wholly 'other', transcendent and beyond the self. It is experienced as fundamental or ultimate importance and is thus concerned with meaning and purpose in life, truth and values (Altman et al., 2022). Spirituality as a personal source includes beliefs, actions, and experiences related to a sacred issue that intrinsically enhance the personnel's motivations and make them more flexible to have a well-recognized competent to control and successfully affect their workplace (Moon et al., 2020). Spirituality is a person's animating principle and what this means for organizational management and leadership. It, therefore, concerns what relates to, or affects, the emotions and personality of a person about mood, courage, determination and energy. Spirit is what drives people. It is a synergy of meaning, purpose, beliefs and values (in particular, moral values or virtues), a sense of community and belonging, and a sense of value or worth in one's life that, together, animate us in what we seek and do and thereby leads to our fulfilment and happiness. It is consistent with the human need or desires both to understand human experience and for self-actualization. Individual spirituality is a personal identity (Altman et al., 2022)

Spirituality and spiritual leadership can lead to the stability of employees' performance, improve performance effectiveness, and eliminate the weakness and gaps caused by the monitoring system. Spirituality will motivate others to act by the defined values (Samul, 2020). Spirituality nourishes the essence of work attitudes in the workplace through internal preferences. As employees spend most of their time at work, religious beliefs and spirituality are assumed to be inseparable. This includes prayers and worships as part of a personal quest to increase the employees' effectiveness in the

workplace (Asutay et al., 2021).

Performance sustainability is not possible without strengthening spirituality since a moral and committed vision is not created to achieve goals without a friendly and intimate work environment between employees (Iqbal et al., 2021). The term 'spirituality' is defined as the innate capacity of the human brain to form meaning, values and beliefs. Additionally, it is characterized by having physical, affective, cognitive, interpersonal and mystical properties. Such qualities are expected to affect one's work ethic and attitude in the workplace (Asutay et al., 2021). Research by Sambo et al. (2016) showed that the spirituality of the auditor in the workplace increases the quality of the audit. Kusumo et al. (2018) concluded that spirituality in the user environment positively and significantly affects audit quality. In Mariana and Rura's (2019) research, spirituality in the workplace is introduced as part of ethical values that reduce inappropriate behaviors that manifest themselves in various forms, including fraud or manipulation of data, which directly and indirectly increases auditing quality. Robbie and Roz (2021) showed that spirituality positively affects employee performance, and employee satisfaction can be adjusted through the effect of spirituality on employee performance. A study by Bonabi Ghadim and Hafezi (2021) showed that spirituality in the workplace has a negative effect on the auditor's dysfunctional behaviour and a positive effect on audit quality. Hassi et al. (2021) showed that only Islamic work ethics positively and significantly affect job performance. Second, the findings indicate that employee intrinsic motivation does not mediate the relationship between the independent variables of spirituality and intrinsic religiosity and the dependent variable of job performance. Pudjiono and Sihombing (2022) showed that leadership affects organizational commitment and employee performance.

An important task for organizations is creating an atmosphere where employees can do their best to perform job duties in the field with complete satisfaction and security (Gazica and Spector, 2015). the moral atmosphere is an indispensable part of organizational culture, enabling the organizational culture to take concrete forms such as rules and procedures. Organizational ethics is part of corporate social responsibility, usually referring to the organization's ethical or social obligations to its employees. Significant associations exist between organizational ethics and work outcomes (Liu, 2020). A moral atmosphere can play an essential role in employees' trust and confidence in other employees, supervisors and managers of the organization and can be described as a combination of personal ethical values and formal and informal policies that can affect the attitude and performance of employees (Nedkovski et al., 2017). Although ethical decision-making models differ in all respects, they are all based on the assumption that the ethical decision-making of individuals in organizations is incomprehensible regardless of the context in which decision-making processes occur (Tseng and Fan, 2011). An ethical atmosphere in organizations is a source to assess employees regarding implementing ethical codes and communications, policies, and ethical practices of senior management (Mulki et al., 2008).

A moral atmosphere consists of employee safety, job security, good relations with co-workers, recognition for good performance, motivation for performing well and participation in the firm's decision-making process. Past research has stated that once employees understand that the firm considers them important, they will have a high level of commitment and a sense of ownership of their organization (Ashraf, 2019). One of the factors that can make the necessary commitment in employees to create the organization's success is the atmosphere that governs the organization. In other words, a proper ethical atmosphere helps to improve performance, achieve goals and maintain communication in the organization and plays a vital role in the organization's performance (Saeedi et al., 2021).

Work ethic can more effectively advance organizational goals if based on spiritual frameworks.

Spirituality is effective at organizational levels and in the behaviors and performance of employees. Individuals also adhere to moral values in their organizational activities based on spirituality, increasing performance quality (Knapp et al., 2013). People who work in moral environments with higher moral and spiritual values understand moral problems and are more efficient in moral decision-making (Hakak et al., 2019). Due to a lack of moral commitment and an inappropriate moral atmosphere, non-attention to spirituality leads to dysfunctional behavior of the intrusive auditor and reduces the audit's quality. The pious person who always sees God as the supervisor of his actions prevents the auditor's inefficient behavior, and as a result, the quality of the audit increases (Mappanyuki, 2016). Afifah et al. (2015) showed that the auditors' moral sensitivity has a positive and significant effect on the performance of auditors and conflict has a negative and significant effect on the performance of auditors.

Akbar (2016) showed that professional commitment and adherence positively affect auditors' ethical decision-making. In Malaysia, a study by Ismail and Yahanis (2018) modeled the factors affecting the ethical behavior of auditors, which led to the presentation of new empirical evidence on the factors that determine the ethical behavior of auditors in Malaysia. Drozd et al. (2020) examined the ethical behaviour of auditors and concluded that ethical test standards and criteria of ethical values could be used to evaluate the ethical behaviour of auditors. Mansor et al. (2020) suggested that Professional commitment and independence positively affect disclosure. Herda and Larelle (2021) found that audit quality improves financial reporting, which Assists stakeholders who trust financially audited business decision-makers, and in particular, emphasizes the role of auditors regarding fair behaviour in strengthening a strong psychological link to perceived support and how auditors' commitment can lead to results. It should be desirable, including increasing auditing quality and financial reporting.

Spirituality is among the factors that can significantly minimize the auditor's inefficient behaviours that reduce the audit quality. Behaviours contrary to the principles and concepts of the auditing profession can be reduced through religious beliefs and adherence to professional conduct and ethics because these beliefs make auditors' behaviour and comment useful and provide realistic judgment (Kusumo et al., 2018). Therefore, it can be said that spirituality and ethics will enhance auditing quality.

Employees in any organization have a significant role in changing the system and performing services optimally. Employees in any institution have a set of traits, including emotions and motivations, in their workplace. These traits and the prevailing organizational atmosphere will cause interference with the behaviour of employees in the organization. Organizational rules and policies create a working atmosphere in the organization that affects the performance and commitment of employees. Therefore, an moral atmosphere is among the factors that can create the necessary commitment in employees toward the organization's success. The appropriate moral atmosphere leads to achieving goals and performance improvement; it also plays a major role in organizational performance. Observing employees' work ethics enables them to act based on ethical behaviours. Religion, moral systems, faith, and attitudes influence ethics. Work ethic is an essential part of the organizational environment that affects the ethical aspect of employees as well as work efficiency. The appropriateness of work ethic will reduce dissatisfaction and the tendency to leave work. An efficient, ethical environment creates commitment in employees and enhances emotional commitment, which is considered a strong criterion in job performance and emotional dependence on the organization. If it is based on spirituality, an ethical atmosphere can create more effects on organizational goals. Spirituality can effectively guide the organization and the actions and behaviour of employees because people consider and adhere to moral values while observing spirituality (Saeedi et al., 2021). Spirituality is a part of moral values that can also control the environment. In other

words, spirituality can be associated with accepting some misconduct as immoral and decreasing these behaviours, thus enhancing auditing quality (Mariana and Rura, 2019). It is expected that increasing the spirituality and moral atmosphere in the audit environment will improve the performance and consequently increase the quality of the audit. Accordingly, the questions of the present study are presented as follows: what model is appropriate for the quality of auditing based on spirituality and moral atmosphere in the workplace and the proportionality of the proposed model?

3. Research methodology

This research has been performed by a mixed method of quantitative and qualitative. In this research, first, using the Delphi method, the dimensions, components, and audit quality indicators are based on spirituality and ethical atmosphere with the opinion and consensus of 15 experts and specialists in accounting and auditing. The purposeful sampling method was extracted, adjusted, and recorded according to supervisors' knowledge from specialists and the experience and expertise of experts. In this part of the research, 4 dimensions, 12 components and 52 indicators were identified and determined.

In this article and the quantitative part of the research, using the findings obtained in the first part, a researcher-made questionnaire was designed regarding dimensions, components and indicators of audit quality to collect real data from the statistical population in a survey method to provide a model. The standard questionnaire of Knechel et al. (2013) was used regarding auditing quality. Considering the working environment in this study, the statistical population consisted of all auditors working in the partner companies and the audit organization. According to the information obtained from the Society of Certified Public Accountants website, out of 2,565 members of the Society of Certified Public Accountants, 948 were excluded from society due to individual employment or non-employment. According to Cochran's formula, the statistical sample size was 311 people, and 350 questionnaires were distributed among the statistical sample by simple random method, of which 313 acceptable questionnaires were entered into the research analysis process.

This research uses structural equation modelling using smart PLS software and ratio tests to analyze the data.

Before distributing the questionnaire, its validity and reliability were examined as follows.

3.1 Content validity

In this method, test questions are provided to specialists, who are asked to determine whether the test questions measure the desired trait and whether the questions cover the entire test content. If there is an agreement between different specialists on the validity of the test, that test has content validity. Because this questionnaire was prepared using the dimensions and components agreed upon by the experts, the content validity of this questionnaire has been obtained. On the other hand, after compiling the questionnaire, it was given to the supervisors and consultants, 5 professors and executive experts and its validity were ensured. In addition, in order to check the content validity, the questionnaire was provided to 15 experts in this field to express their views on the questionnaire.

In order to check the content validity, the CVR index was used, the formula of which is described as:

$$CVR = \frac{\text{the number of specialists who have chosen the approprial option} - \text{minus the total number of specialists' dividend by 2}}{\text{total specialists divided by 2}}$$

Based on the number of experts who have evaluated the questions, the minimum acceptable CVR

value should be based on the table below. In this study, 15 experts were consulted to check the validity of the content. The criterion in the CVR section for eliminating questions is 0.49 and all items had a CVR index above 0.49 from this perspective.

Table 1. The minimum acceptable CVR value based on the number of scoring specialists

No. of specialists	CVR value	No. of specialists	CVR value	No. of specialists	CVR value
5	0.99	11	٠,٥٩٠	25	0.37
6	0.99	12	٠,٥٦٠	30	0.33
7	0.99	13	٠,٥٤٠	35	0.31
8	0.75	14	٠,٥١٠	40	0.29
9	0.78	15	٠,٤٩٠		
10	0.62	20	٠,٤٢٠		

Reliability: To evaluate the reliability before distribution, the questionnaire was given to 30 sample experts and members, and Cronbach's alpha was obtained as a reliability criterion for all cases above 0.7, which indicates the appropriate reliability of the questionnaire.

4. Research Findings

To provide a model of auditing quality based on spirituality and moral atmosphere in the Iranian work environment, using the research literature related to the subject and according to the results obtained from the Delphi method, a suitable model for predicting audit quality was drawn. This odel was tested using real data collected from the statistical population of the research, using structural equation modelling software with least squares (Smart-PLS) version 3 and the significance and impact factor of each relationship have been identified and ineffective relationships and relationships have been reviewed and modified in several stages to determine the final model of the research.

Table 2. The results of the reliability of research variables

Variables	Mixed reliability	Cronbach's alpha	The average variance extracted (AVE)
Motivation	0.905	0.843	0.760
Leadership aspect	0.816	0.712	0.691
Psychological aspect	0.846	0.770	0.658
Organizational aspect	0.849	0.718	0.737
Personal aspect	0.806	0.701	0.751
Commitment	0.891	0.820	0.733
Dignity	0.759	0.710	0.620
Personality type	0.887	0.839	0.551
Sociability	0.901	0.854	0.695
Organizational Moral atmosphere	0.859	0.802	0.550
Job satisfaction	0.824	0.735	0.502
Spiritual leadership	0.872	0.804	0.638
Work Environmental psychology	0.878	0.844	0.511
Leadership style	0.907	0.798	0.830
Character	0.896	0.826	0.742
Spirituality in the workplace	0.879	0.834	0.574
Audit quality	0.896	0.876	0.503

According to the literature and research background in audit quality and the first research stage, the final model of relationships between different dimensions of audit quality in the Iranian work environment was designed schematically. Using the hypothetical research model, the relationship between the indicators to the components and the relationship between the components to the

dimensions and finally, the relationship between the dimensions and the audit quality variable in the Iranian work environment was drawn to determine the impact of each.

For the validity of each item, a factor load of 0.5 or more of each item indicates a well-defined structure. The value of the combined reliability index should not be less than 0.7. Fornell and Larker recommend values of 0.5 and above for AVE (Chin, 1998). The obtained values represent the structures' convergent validity and correlation.

Further, the divergent validity of the model was investigated using the Fornell and Larker methods. It has an acceptable divergent validity. After examining the validity and reliability of measurement tools and research structures (external model), testing the relationships of latent variables (internal model) is necessary. For this purpose, the tested model of the research based on path coefficients and t-statistics is presented in the following figures, respectively.
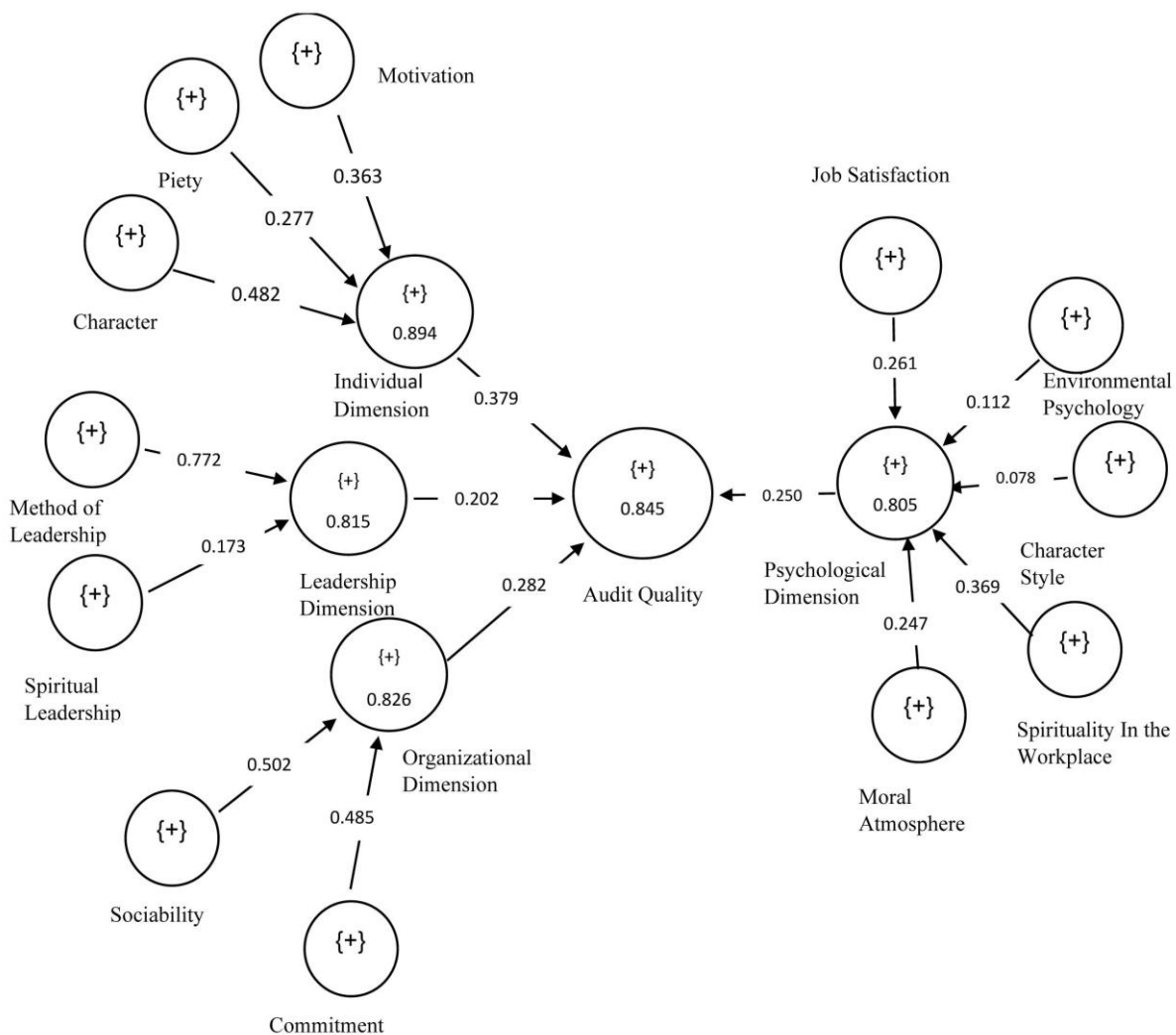

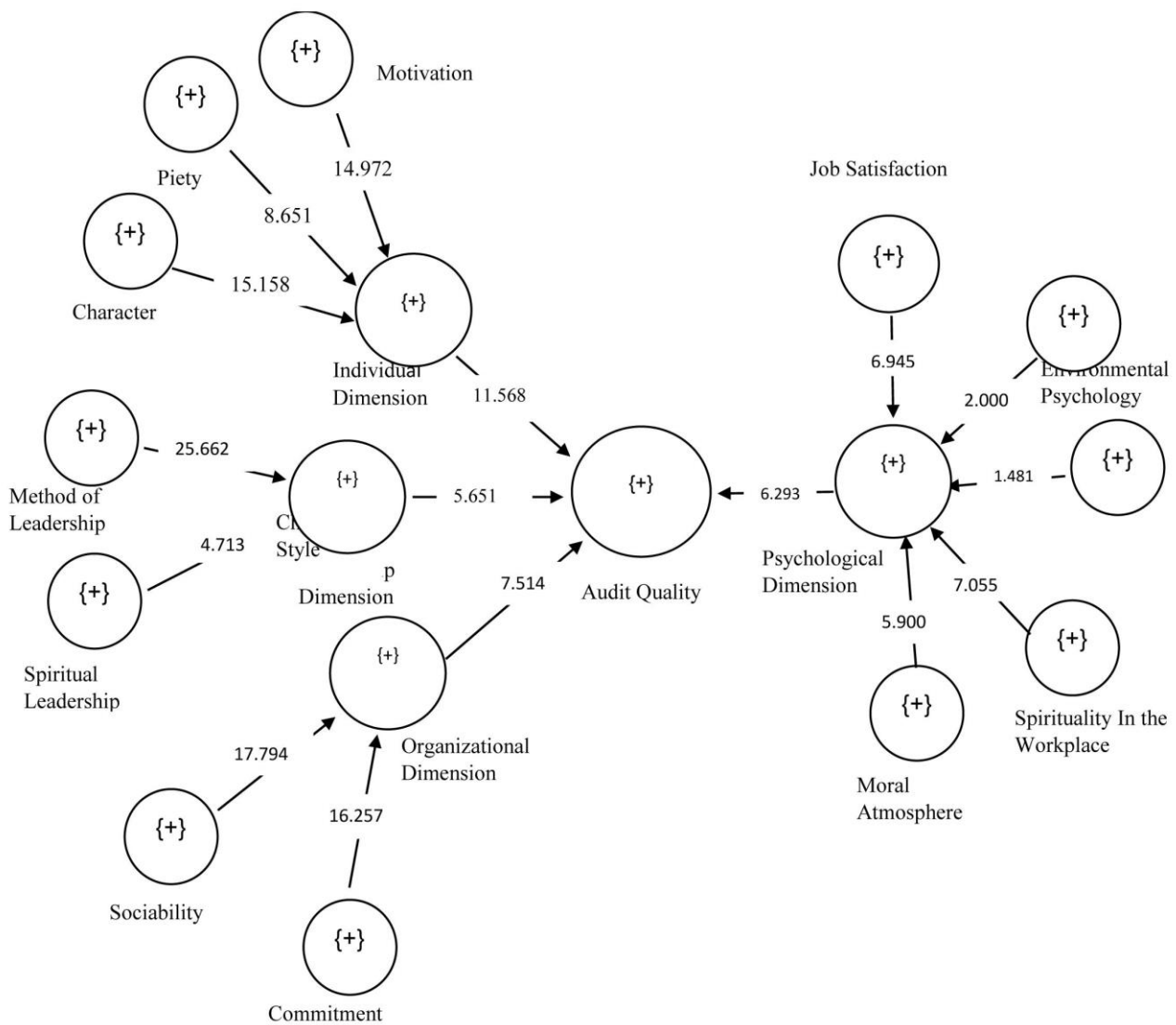**Figure 1**. The tested model of the study based on path coefficients

Figure 2. The tested model of the study based on t statistic

According to the above two forms, the effect of independent variables on dependent variables is investigated. According to the results of Table (3), all relationships are significant except for "the effect of personality type on the psychological dimension", of which the significance of "the psychological effect of the environment on the psychological dimension" was at the level of 0.050 (t >1.960) and the significance of other relationships was at the level of 0.01 (t> 2.58).

The coefficient of determination (R^2) for the dependent variables "individual dimension", "leadership dimension", "organizational dimension", "psychological dimension" and "audit quality" are equal to 0.894, 0.815, 0.826, 0.805, and 0.845, respectively.

4.1. General model test (Q2)
 Positive values of this coefficient indicate the model's predictive ability (Vinzi et al., 2010). Q^2 criterion for an endogenous structure introduces weak, medium and strong predictive power with 0.020, 0.150 and 0.350, respectively. The table below shows the calculations of the Q^2 index. According to the results of this table, it can be seen that the model has good predictive power.

Table 3. The path coefficients, t statistic, and results of model relations

Model Relations Paths	Path Coefficient	T Statistic	Coefficient of Determination	Result
The effect of "motivation" on "personal aspect."	0.363	14.972**		Confirmed
The effect of "dignity" on "personal aspect."	0.277	8.651**	0.894	Confirmed
The effect of "character" on "personal aspect."	0.482	15.158**		Confirmed
The effect of "leadership style" on "leadership aspect."	0.772	25.662**		Confirmed
The effect of "spiritual leadership" on the "leadership aspect."	0.173	4.713**	0.815	Confirmed
The effect of "sociability" on the "organizational aspect."	0.502	17.794**		Confirmed
The effect of "commitment" on the "organizational aspect."	0.485	16.257**	0.826	Confirmed
The effect of "job satisfaction" on "psychological aspect."	0.261	6.945**		Confirmed
The effect of "environmental psychology" on the "psychological aspect."	0.112	2.000*		Confirmed
The effect of "personality type" on "psychological aspect."	0.078	1.481	0.805	Reject
The effect of "spirituality in the workplace" on "psychological aspect."	0.369	7.055**		Confirmed
The effect of "moral organizational atmosphere" on "psychological aspect."	0.247	5.900**		Confirmed
The effect of "personal aspect" on "audit quality."	0.379	11.568**		Confirmed
The effect of "leadership aspect" on "audit quality."	0.202	5.651**		Confirmed
The effect of "organizational aspect" on "audit quality."	0.282	7.514**	O.845	Confirmed
The effect of "psychological aspect" on "audit quality."	0.250	6.293**		Confirmed

* 1.96 <| t | It is a significant indicator at 0.05. ** 2.58 <| t | It is a significant indicator at the level of 0.01

Table 4. Q2 value for audit quality, its components and different aspects

	Q^2		Q^2
Leadership aspect	0.250	Organizational moral atmosphere	0.379
Psychological aspect	0.301	Personality type	0.416
Organizational aspect	0.226	Psychology in the workplace	0.309
Personal aspect	0.230	Leadership style	0.400
Motivation component	0.474	Spiritual leadership	0.379
Character component	0.448	Organizational sociability	0.320
Dignity component	0.208	Organizational commitment	0.436
Job satisfaction component	0.256	Audit quality	0.261
Spirituality in the workplace	0.381		

4.2. The goodness of fit of the model

The index is a criterion for assessing the general performance of the model. The index is calculated as R^2 mean and average shared values.

$$GOF = \sqrt{Communality \times R^2}$$

These two indices' limits are between 0 and 1, and three values of 0.010, 0.250, and 0.360 are introduced as a weak, medium, and strong values for GOF (Wetzels et al., 2009). The R^2 value calculated for the model is 0.837, so the GOF value is 0.533, a strong proportionality.

4.3. Degree of fit of the model

To determine the validity of the proposed model, the model's results were asked in the form of a question, and experts were asked to determine the validity of the model in a range of 10 options.

Table 5. The results of the fit test for assessing pattern fit

Model relations paths		Mean	Total no. of responses	The ratio of responses larger than 5	Sig
Degree of fit of pattern philosophy		7.600	30	0.830	0.000
Degree of fit of the significance of studying the pattern		7.400	30	0.830	0.000
Degree of fit of impacts and results		7.170	30	0.770	0.005
Degree of fit of aspects and components of audit quality in the setting	The effect of "motivation" on "personal aspect."	8.100	30	0.930	0.000
	The effect of "dignity" on "personal aspect."	8.230	30	0.930	0.000
	The effect of "character" on "personal aspect."	7.670	30	0.770	0.005
	The effect of "leadership style" on "leadership aspect."	7.770	30	0.900	0.000
	The effect of "spiritual leadership" on the "leadership aspect."	8.230	30	0.930	0.000
	The effect of "sociability" on "organizational aspect."	7.830	30	0.870	0.000
	The effect of "commitment" on "organizational aspect."	7.300	30	0.830	0.000
	The effect of "job satisfaction" on "psychological aspect."	7.530	30	0.900	0.000
	The effect of "environmental psychology" on the "psychological aspect."	7.370	30	0.830	0.000
	The effect of "personality type" on the "psychological aspect."	7.530	30	0.800	0.001
	The effect of "spirituality in the workplace" on "psychological aspect."	6.830	30	0.700	0.043
	The effect of "moral atmosphere" on "psychological aspect."	7.200	30	0.770	0.005
	The effect of "personal aspect" on "audit quality."	7.470	30	0.800	0.001
	The effect of "leadership aspect" on "audit quality."	7.570	30	0.800	0.001
	The effect of "organizational aspect" on "audit quality."	7.970	30	0.830	0.000
	The effect of "psychological aspect" on "audit quality."	7.470	30	0.830	0.000
Degree of fit of the entire pattern		8.070	30	0.900	0.000

Then the ratio test is used to check the validity of each component of the model and the whole model. Scores range from 1 to 10; Therefore, the average limit equals 5. If the average of the variable is more than 5, it indicates the high validity of the model.

As seen in that table, by 99% of confidence, the general model has high reliability and each section of the model has significantly high reliability.
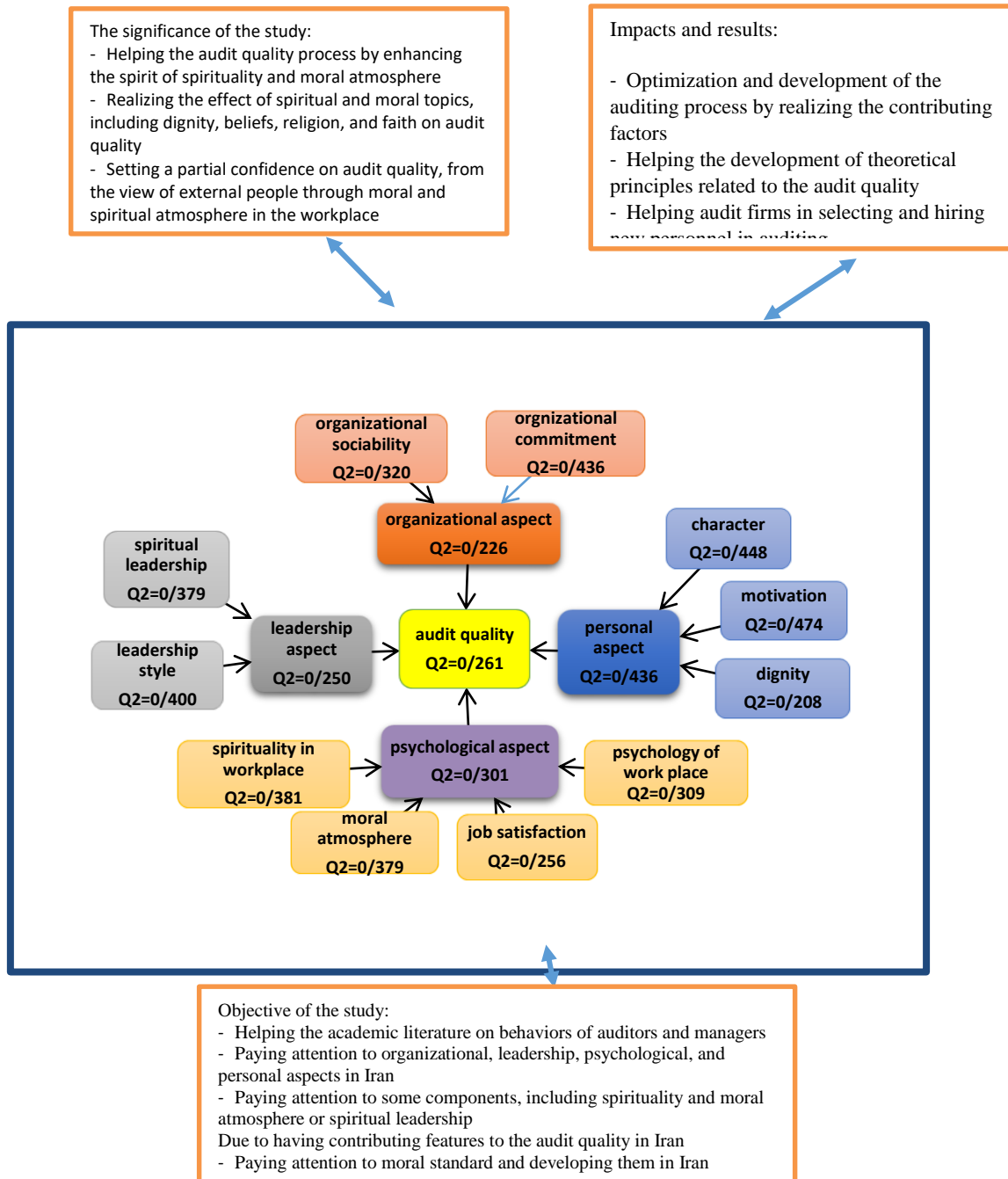
The significance of the study:
- Helping the audit quality process by enhancing the spirit of spirituality and moral atmosphere
- Realizing the effect of spiritual and moral topics, including dignity, beliefs, religion, and faith on audit quality
- Setting a partial confidence on audit quality, from the view of external people through moral and spiritual atmosphere in the workplace

Impacts and results:

- Optimization and development of the auditing process by realizing the contributing factors
- Helping the development of theoretical principles related to the audit quality
- Helping audit firms in selecting and hiring new personnel in auditing

Objective of the study:
- Helping the academic literature on behaviors of auditors and managers
- Paying attention to organizational, leadership, psychological, and personal aspects in Iran
- Paying attention to some components, including spirituality and moral atmosphere or spiritual leadership
Due to having contributing features to the audit quality in Iran
- Paying attention to moral standard and developing them in Iran

Figure 3. Audit quality model based on moral atmosphere and spirituality

5. Discussion and conclusion

This study identified 4 aspects, 12 components and 52 indicators of audit quality based on spirituality and moral atmosphere using the Delphi method and agreed upon by experts. Then, a questionnaire was designed and provided to the sample members, including auditors and members of the Society of Certified Public Accountants, and the data were analyzed.

One of the most important results and effects of this research is to help develop the theoretical foundations of audit quality and audit process by recognizing the factors affecting audit quality and assisting audit firms in selecting and hiring new audit staff. Finally, this research presents a model of audit quality based on spirituality and moral atmosphere in the workplace. In this model, the philosophy and purpose of the research, the need for research and the effects and results of the model have been designed and finalized. In another part, the relationship between aspects, components and indicators and the extent of their impact on audit quality based on spirituality and moral atmosphere in the Iranian work environment have been evaluated, and the results are as follows.

According to the research findings, the personality component has the highest impact factor in the individual aspect. The personality component in this study includes the characteristics of independence, impartiality and honesty. The importance of the auditor's personality in the workplace stems from professional ethics and a moral atmosphere. The principle of impartiality requires professional accountants to treat others fairly, honestly and far from conflicts of interest. Professional accountants provide services in various aspects. Regardless of the type of service, accountants must maintain the integrity and adhere to impartiality. These factors ensure that the services provided in that profession are not compromised and increase credibility. The auditor's title is associated with the word independent in auditing reports. It is an integral part of the auditing profession because its performance is not directly or indirectly affected by the employee or employer, indicating the importance of the auditor's role in audit quality. On the other hand, the components of motivation and piety are effective in preventing misjudgment of audit and consequently the quality of audit, and on the other hand, because our country is one of the countries that attaches great importance to spiritual and moral issues and religious community, and all the affairs of individuals originate in some way from piety; as a result, religion and piety can play a decisive role in job quality, and it is expected that religion and piety will increase the quality of auditing, so paying attention to religion and piety, which can be considered as one of the characteristics of individual spirituality is extremely important. The role of piety, spiritual expectations, mental beliefs, religion, and intention is evident in job performance and, consequently, auditing quality.

The results of this study confirm Pinatik's (2021), which showed that professional behaviour affects the motivation and performance of auditors and Zahmatkesh and Rezazdeh's (2017) research which showed that motivation and impartiality affect audit quality.

Research findings in the psychological aspect show that the two components of spirituality in the workplace and organizational ethics are the most effective. Quality of services includes intangible activities; audit quality is no exception to this rule. The existence of mental and spiritual concepts with a positive approach such as spirituality in the workplace improves the quality of services, including audit quality and satisfaction of both the service provider and the client, ultimately leading to survival and profitability. Items such as divine supervision, enjoying the work, and helping society can be felt as indicators of spirituality in our country due to the deep spiritual beliefs that govern society. On the other hand, people who work in moral environments with higher morale and spiritual values have a greater understanding of moral problems and work better in their moral decisions. The organizational ethical atmosphere brings the individuals, groups, and subsystems of an organization closer and integrates them, improving the quality of performance and the quality of auditing. The results of this section are in line with the results of Kusumo et al. (2018) and the research of Sambo

et al. (2016), which showed that auditor spirituality in the workplace is rooted in ethical values in the workplace and work community and causes any fraud and irregularities in the financial system to be reported that will lead to an enhanced quality of the audit. It is also consistent with Mariana and Rura (2019) introducing spirituality in the workplace as part of ethical values as a mitigator of inappropriate behaviours that manifest themselves in various forms such as fraud or manipulation of data and directly or indirectly enhance the audit quality. Also, the results of this section are consistent with the findings of Mansor et al. (2020) and Domino et al. (2015). Personality is a slang and practical concept. Each person has their own abilities and characteristics that show their reactions to the environment. It is possible to understand how people react in certain situations using personality type. In auditing firms, there is also the type of auditor personality. According to the work environment, the prevailing ethical atmosphere in the workplace and environmental conditions can affect audit quality.

Annual auditing firms spend large sums of money on hiring, hiring and training auditors in auditing firms. Still, after a while, some auditors leave the auditing job due to dissatisfaction and turn to other jobs, which in addition to Creating direct and indirect costs due to the loss of a trained and experienced workforce, the quality of the audit is also affected, which can be one of the factors of the type of job and factors of the work environment.

Job type and security in auditing and proper payment system affect audit quality and job satisfaction. One of the reasons that most accounting professionals and auditors graduate from the university and pursue government jobs instead of auditing is the lack of a proper ethical atmosphere and security and job satisfaction and the lack of adequate payment of salaries by institutions, which if these issues, with increasing Job satisfaction and consequently audit quality, will be associated. The results of this study are consistent with the research of Esmaili and Seidzadeh (2016), which indicates the effect of job satisfaction on job performance and Truong (2018), which indicates the effect of job satisfaction on audit quality.

A healthy work environment is concurrent with supplying physical security and should also provide the psychological health of its employees, which is due to the healthy moral and spiritual atmosphere of the workplace, which includes factors such as the opportunity to use skills, external goals, environmental diversity, physical security, environmental clarity, Opportunity is control, the opportunity to contact others, access to money and social status If there is workplace health, organizations can use the potential capabilities of employees into action at the lowest possible cost, to increase productivity and quality of performance, which is also true in auditing. In an environment with high health, the growth of development and achievement of the goal is faster. Hence audit firms that have a healthy environment spend their energy on achieving goals and increasing the confidence and morale of auditors, thus increasing efficiency, commitment and quality in auditing. The findings are consistent with studies by Lai and Lee (2000) and Patel (1998), who argued that psychological health at work and organizational health increase productivity

In the leadership aspect, the component of leadership style has a higher coefficient. Research shows that managers' leadership style in the workplace is one of the effective factors in increasing morale, performance and efficiency, and ultimately productivity. In recent decades, organizations' and researchers' concerns have been about the type of leadership that prevails in the workplace and affects the moral atmosphere. Leaders can use different leadership styles in different situations and improve quality through guidance, motivation and guidance. Leaders supervise the organization's missions through conscientious humanistic leadership while paying maximum attention to the organization's members. Observing the rules and regulations promote collective goal setting, trust in employees, and values employees' ethical values. Given that the behaviour of leaders and managers is important due to the impact and importance of their role in promoting organizational performance

and utilization of human resources, therefore, in the audit work environment, it will also improve job performance and audit quality. The results of the research are consistent with the findings of Yildiz et al. (2014), who showed that leadership and innovation affect employee performance, and of Ingsih et al. (2021), whose research shows a positive effect of leadership, motivation and work order on employee performance and Rahmi et al. (2020), which indicates the positive impact of leadership styles on employee performance. The presence of spiritual leaders in auditing firms will create spirituality in the workplace, with meaningful work, love and affection for each other and performance feedback. Spiritual leaders can transform auditors' methods and other work in auditing firms and create an environment of auditors who have a deep commitment and create a social bond between auditors and are effective in increasing the audit quality.

Organizational socialization has the greatest impact on the organizational aspect. Organizational socialization will greatly impact how to perform tasks and performance and the stability of the profession and organization in adapting members to the expectations of each profession and organization and familiarizing employees when entering the organization or any transfer. In the case of correct and timely knowledge of each profession and adaptation of each person to the conditions of the environment and the prevailing moral atmosphere, the degree of organizational excellence will increase. Most managers who value the high quality of work, employees, and the organization's health consider organizational socialization in a healthy and intimate environment as one of their essential tasks. Information processing is essential in auditing, so auditors must judge and make decisions based on information processing. The higher the evaluation and processing of information, the better the quality of audit decisions and judgments. Therefore, the quality of the audit will be of great value. Training in the auditing profession and internalizing or intake in the auditing profession will most likely make auditors individuals who are more sociable and have acquired professional knowledge and skills and have the support of colleagues and have a better understanding of the auditing profession and therefore present better quality when judging and deciding on auditing. Regarding organizational commitment, if the auditors in the work environment have an emotional and continuous relationship and a sense of belonging to the organization, they will work with more motivation and interest and will have a positive and better performance than other auditors, thus reducing the likelihood of auditors leaving the job. If auditors have a spirit of loyalty and continuity and activity at work and recognize it as a duty and commitment for themselves, their performance and audit quality will be higher in them. The results of this study are in line with the findings of Wang et al. (2011), who show a positive and significant relationship between organizational socialization and organizational commitment and job performance and Balci et al. (2016), who showed that the performance in job is more productive and improves by increasing the role of socialization.

In general, the research results show that the individual aspect with a coefficient of 0.379 has the greatest impact on audit quality based on spirituality and moral climate. The organizational aspect, with an impact factor of 0.282, is in second place, followed by the psychological and leadership aspects with impact factors of 0.50 and 0.202.

According to the issues raised, the following suggestions are made:

1- According to the results of the research, it is recommended regarding the individual aspect that has the greatest impact on the quality of the audit that along with strengthening other factors, auditing firms should strive to strengthen the category of piety and motivation of auditors and pay more attention to the observance of individual ethical standards such as independence, impartiality and integrity in the workplace by employees and to establish and implement a proper ethical charter in the organization and consider the factors in the selection of auditors.

2- In the psychological aspect that spirituality has the greatest impact in the workplace, it is suggested that auditing firms be sensitive to the spiritual and moral issues of employees in hiring

employees and, if possible, hold spiritual and religious ceremonies to create a spiritual atmosphere among employees, and improve the performance of the audit and consequently the quality of the audit by replacing the appropriate spiritual and moral environment with a competitive environment.

3- In the leadership aspect that leadership style has a higher impact factor, it is suggested that leaders in the workplace increase their morale and work motivation with appropriate leadership among employees and attention to the components of motivation, personality and delegation and respect for auditors in the workplace, and create effective interaction in an intimate and loving atmosphere and improve the performance and quality of auditing with their reasonable and appropriate support.

4- Organizational socialization has the highest impact factor in the organizational aspect. The higher the level of evaluation and the quality of information processing, the higher the value of audit decisions and judgments and, consequently, the quality of the audit.

Auditing profession training and internalization or intake in the auditing profession will most likely nurture auditors who are more sociable, have acquired professional knowledge and skills, and have the support of colleagues and a better understanding of the auditing profession and therefore perform better when judging and deciding on auditing. Therefore, it is suggested that appropriate and favourable situations, such as holding training ethical and spiritual workshops for auditors, be provided for auditors so that they become familiar with their duties, position and ethical plans regarding third parties and the public and build cordial relationships and friendship networks through constructive and ethical interaction with the spiritual atmosphere, and consequently enhance audit performance and quality.

6. Future research directions

We recommend:

The effect of sociocultural and Islamic ethics be studied on the audit quality;

The effect of other leadership styles, like democratic, authoritative, transformational, and participatory leadership be studied on the audit quality; and,

The effect of other personal characteristics, including confidentiality, and professional care, be studied on the audit quality.

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