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RESEARCH ARTICLE

Professional Ethical Priorities in Auditing using the Delphi Fuzzy Approach

Mohammad Karimabadi¹, Zohreh Hajiha^{2*}, Hossein Jahangirnia³, Reza Gholami Jamkarani³

¹Department of Accounting, Qom Branch, Islamic Azad University, Qom, Iran

²Department of Accounting, East Tehran Branch, Islamic Azad University, Tehran, Iran

³Department of Accounting, Qom Branch, Islamic Azad University, Qom, Iran

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Abstract

The bankruptcy of international firms is due to accounting fraud ignorance that finally arises from the decline of morality and forgetting the auditing mission as a self-governing profession. The basis of most auditing performances should be assessed in the behaviours and values of auditors, so professional behaviour and its consequences are among the main research topics in organisational areas. This paper aims to explain the priorities of professional ethics in auditing using the Fuzzy Delphi Approach. In this paper, the Fuzzy Delphi Technique is applied as one of the scientific analysis techniques to reach a consensus among panel members (scholars) for determining the dimensions and indicators of professional behaviour code. A 25-item questionnaire is designed to collect the research data using the results of previous studies. An interview is sent for the panel members, including scholars and specialists with PhD in accounting and 5 years of work experience with research records. The obtained results are analysed using the Fuzzy Delphi Technique. Five aspects and subsequent indicators are detected under environmental, organisational, social, ethical values, and personality trait components. These subsections can direct the managers and planners to develop professional ethics.

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*Corresponding author: Zohreh Hajiha
Email: drzhajiha@gmail.com
Tel: 09121396870
ORCID:

1. Introduction

Professionalism is defined as an individual behaviour in work that, if one lacks such a characteristic in the work setting, will bring about some severe consequences that can contribute to the chance of advancement or even the ability to maintain the career (Kiradoo, 2020). In the preface of the professional code of ethics of the Official Accounting Association of Iran, accounting is one of the most structured and disciplined professions with a high level of credit and trust due to the type of proposed services. The survival of the credit and trust and strengthening rely on the members' intellectual and practical adherence to behavioural and ethical regulations (Saghafi et al., 2011). Adherence to a professional code of ethics designs the future of the profession, and on the other hand, immoral actions of the auditors disrupt the efficiency of capital markets by debilitating the public trust in the profession (Shafer and Simmons, 2008).

While the topic of immoral business and accounting and auditing methods have a long history, the reported incidents emerged in 1970 with the scandal of the Lockheed Company in 1976 in the U.S. and the scandal of an Australian Bank in 1980. Recent cases include the Toshiba scandals in 2015 in Japan, Albertan Motor Association in 2016 in Canada, and Oudberesht in 2016 in Brazil (Enwereuzor et al., 2020). Implicitly, frequent global financial scandals and the roles the accountants and auditors play have affected the professional fame of accounting and auditing and arose some concerns among shareholders regarding the ethical downturn and the condition of accountants and auditors (Obob, 2019). The history of individual idiosyncrasies among humans dates back to creation time because ancient people were aware of the differences in living in caves or forests (Saeidi & Naseri, 2017). By considering the differences in the modern world, organisational management requirements increase relative to the employed staff. By being aligned with the professional ethics, participation in professional development, participation in borderless activities, overtime, occupational mood and care with partners and customers, in addition to enhancing the quality of work duties, the efficiency and motivation of the staff will decline since such features ask for additional efforts of the employers and resistance against high mental pressure. All these requirements are some elements separated from the professional behaviour of the personnel (Kholina et al., 2019).

Professional ethics is among the serious topics in accounting that contribute directly to the honesty and ability of accountants for attracting public trust. More specifically, a lack of sound and moral training would lead to fraudulent activities (Zarefar & Zarefar, 2016). Fraudulent operations have devastating effects on investment and financial markets since people argue that such behaviours occur due to accountants' immoral behaviour and misinterpretation of them about professional principles that caused an ethical crisis in accounting (Oraka & Okegbe, 2015). Different factors improve the performance, including professional ethics that play a significant role in an organisation that can refer to predictability (Tzabbar et al., 2017; Salajegheh & Safari, 2016). Among other results, we can refer to self-control to move from external controls toward internal controls with the tools of professional ethics. Strong firm management proposes good financial reporting quality and appoints financial accounting experts in the audit committee (Hajering, 2019). Having said such interpretations, it is worth mentioning that several studies carried out within the past years on professional ethics and behaviour and most of them emphasised the necessity of compiling ethical criteria in the workplace, ethical code contents, work ethics and work conscience, practical ethical problems, pathology of culture, and professional ethics in religious techniques. However, no comprehensive study was carried out to assess the professional code of ethics via a procedural model. Hence, the present study aims to review the existing literature of the field and determine different contributing factors to and main components of the topic.

2. Theoretical Principles and Literature Review

A review of theoretical records in professional behaviour shows that many researchers have tried to determine the factors affecting professional behaviour. Each of these researchers has presented various definitions, patterns and theories about the phenomenon of professional behaviour in rejecting different disciplines according to their own perspective and field of expertise. Nevertheless, there is still no consensus among theories. An analysis of the background of the present case shows that the specialised resources of the research subject are very limited, and they have studied professional behaviour in general by passing through the specialised axis of auditors' professional behaviour. Professional ethics is one of the fundamental issues of all human societies.

Unfortunately, less attention is paid to professional ethics in the workplace in our society. While there is a branch called professional ethics in the sciences of management and organisation in the secular West, ethics has not received enough attention in our religious community in management. Our society needs to define the characteristics of professional ethics such as attachment to work, the spirit of participation and trust, interaction with each other, etc., and create a culture for its realisation (Amiri et al., 2010). Many countries in the industrialised world today have reached the insight that ignoring ethical issues and evading social responsibilities and obligations leads to the collapse of the enterprise. For this reason, many successful companies feel the need to develop an ethical strategy. A culture based on ethics must permeate the organisation. Therefore, they have tried to give a special place to research on professional ethics; work ethic comes into play when moving from the personal to the business realm, such as medical ethics, school ethics, engineering ethics and the like (Elias, 2016). Behavioural patterns at the social institutions and organisations unite the religious community. Ethical pattern and communication behaviour is generally defined as the responsibility for the rights of individuals. One way to spread ethics in accounting is to compile ethical codes by international accounting associations and societies, and a review of ethical codes prescribed by international associations indicates that these codes are not comprehensive and generally refer to organisational issues. For example, the ethical codes of the American Institute of Management Accountants include competence, confidentiality, integrity, and fact (Verschor, 2005).

The "American Institute of Certified Public Accountants" also indicates the principles of professional conduct, laws, independence, general accounting principles and standards, accountability to clients, accountability to colleagues, and other responsibilities and procedures as ethical codes. The International Federation of Accountants has also provided the necessary codes of ethics, which has been published by the Iranian Society of Certified Public Accountants in the form of professional conduct for professional accountants and includes generalities and principles, integrity, pragmatism, professional competence and care, confidentiality and professional etiquette.

Birjandi et al. (2017) examined the effect of professional ethics on the auditor's professional scepticism. This study investigates the effect of professional ethics on the auditor's professional scepticism. To this end, the effect of the five components of professional principles and criteria, including independence and impartiality, confidentiality, integrity and honesty and professional competence and scepticism on the auditor's professional doubts, was analysed by conducting a questionnaire distributed among 119 auditors of the auditing organisation and institutions who was a member of the Iranian Society of Certified Public Accountants, including all partners, managers and supervisors of the distributed audit.

The results showed that all five components of professional ethics have a positive and significant effect on the auditor's professional scepticism; However, the greatest impact is related to professional competence and vigilance. Therefore, auditing firms should pay special attention to increasing their employees' professional knowledge and skills to improve judgments and decisions.

Ahmadi et al. (2017) modelled the structures affecting the ethics of the auditing profession by using structural-interpretive modelling from the perspective of professional experts. The bankruptcy

of international companies is rooted in the disregard for accounting violations. This is ultimately due to the decline of ethics and forgetting the mission of the auditing profession as an autonomous profession. Because multiple constructs affect audit professional ethics; Therefore, this study seeks to design a model based on the levelling and separation of structures affecting the ethics of the auditing profession by understanding this issue through structural-interpretive modelling. The study's statistical population included the country's certified accountants in 2019. The sampling method was purposeful sampling. The research methodology is a combination in the qualitative part based on identifying structures affecting the professional ethics of auditing through content analysis of theoretical foundations, empirical background and fuzzy Delphi analysis with the participation of 20 experienced auditing professionals as panel members; and 16 experts participated in the quantitative part through the formation of structural self-interaction matrix seeking structural-interpretive modelling. The results show that the most basic structures affecting the professional ethics of auditing are the structure of competition in the auditing market is the type and power of corporate governance, private or non-private client, the size of the client organisation, non-compromise due to the client threatening to dismiss the auditor, financial problems of auditors and fluctuations in the economy such as rising exchange rates and inflation. These structures are related to environmental and economic indicators. [Royaei et al. \(2019\)](#) analysed the level of observing the regulation of professional behaviour by auditors practising in auditing institutions.

In this research, the auditors practising in member auditing companies of the Institute of Certified Public Accountants observe the Code of Professional Conduct. For this purpose, the auditors in auditing institutions are divided into five senior managers, directors, auditors, senior auditors, and assistant auditors; then, the auditors' four theories and professional ethics are studied.

Hypotheses were analysed using the Statistical Method of Two Society average, and also a questionnaire was used to collect initial Information. The results show that compliance with these regulations by individuals with auditor's ratings is less than other auditors; this means that auditors consider complying with regulations when they are assistant auditors or when entering this profession, they also comply with it at high levels, but this is not true at the level of auditors.

[Haeridistia and Fadjarenie \(2019\)](#) show that independence, professional ethics, and auditor experience affect audit quality. The trust of the government as users of the financial statements depends on the responsibility of the public accountant for the services provided, which is specified in Article 26 of 2011 Code 5 specified in the field of public accountants.

As we know, in January 2016, the ASEAN Economic Community Agreement (MEA) was implemented by ASEAN member countries, including Indonesia. MEA is a course that has ASEAN unified economy through creating a free commerce system among ASEAN member countries. In the MEA course, each profession is required to improve the quality of its competitive position, including the government-trusted public accounting profession. During the MEA course, foreign government accountants can freely enter Indonesia and compete with local government accountants. If several audit failures diminish the government's trust in local government accountants, the role of local government accountants can be replaced by that of foreign government accountants. For this reason, local government accountants need to improve their audit quality to stay competitive with foreign government accountants during the MEA. [Miller \(2018\)](#) conducted a study entitled Professional Ethics Guidelines for Developing Work Identity. This research is descriptive-correlational, and the results of data analysis showed that the components of ethical leadership and ethics in the use of information and communication technology are components of professional ethics that affect the creation of work identity.

3. Research Methodology

The present study is applied in terms of purpose and pragmatism in terms of paradigm with an exploratory approach which has been done considering variables of the code of conduct of professional auditors based on a critical perspective. To collect data, a 25-factor questionnaire was developed using the results of previous research and sent to panel members, including experts and specialists with a doctorate in accounting with at least 5 years of experience and research qualifications. In the next step, the Delphi-fuzzy technique was used to reach group consensus among experts considering identifying the index through interviews with experts and the possibility of bias in their opinions to ensure the accuracy, precision, applicability, and comprehensiveness of the identified steps and eliminate possible biases. In the classical Delphi method, experts' opinions are expressed indefinite numbers. In contrast, experts use their mental competencies to express opinions, indicating the possible uncertainty of these conditions. The probability of uncertainty is compatible with fuzzy sets; Therefore, it is more favourable to obtain data from the natural language from experts and analyse it using fuzzy sets.

4. Research Findings

According to the outlined objectives of the research, the variables of the code of conduct of the professional auditors are identified and validated initially by studying the documents and libraries with the help of the fuzzy Delphi method. the mentioned steps are explained in the following:

A. Identifying the initial indicators after reviewing documents, books, articles;

B. Data qualification with fuzzy Delphi method: Delphi method consists of structured interviews that take advantage of the ideas of experts. This method avoids wasting time and energy on irrelevant or biased decisions since Delphi predictions are made by an analytical and systematic method. This method is used to screen and qualify selected indicators in the present study. After implementing the experimental questionnaire, the first round combined Delphi with questions according to the first criteria was presented to accepted experts. The experts also announced the amount of agreement on a Likert scale. Meanwhile, the last question of the questionnaire was an open question to note the experts' suggested indicators.

C- according to the fuzzy Delphi method, the indicators about which the total de-fuzzy opinions of the experts were more than the threshold value were left in the research process, and other indicators were removed. At this stage, the indicators that were less than the threshold according to experts were removed from the research process, and the Delphi process was repeated for the remaining indicators. Since the experts emphasised the high validity of the remaining indicators in the next round of Delphi, the final selection indicators are presented below.

The table below shows the scores obtained between 1 and 10 for the pessimistic and optimistic, which is obtained according to the opinion of experts about the degree of importance of the sub-criteria and indicators.

Table 1. Variables of professional code of ethics

Aspects	Pessimistic value		Optimistic value		Geometric mean		Sig
	Min	Max	Min	Max	I_m^i	U_m^i	
Environmental	3	8	8	10	4.89	8.94	9.3
Organizational	2	7	8	10	4.5	9.07	8.29
Political	4	5	4	7	4.37	6.42	2.89
Individual	3	8	7	9	5.07	7.86	9.96
Social	3	8	7	9	5.59	7.96	9.73
Personality characteristics	3	8	8	9	5.19	8.48	9.3

Threshold= 8.245

Since the threshold value obtained from the mean significance value is 8.245, among the existing

six aspects, the political aspect, compared with other ones, has a significant value of less than the threshold and is omitted. Thus, the environmental, organisational, individual values and social factors have the effect of more than 80%.

Table 2. Variables of environmental aspect

Aspects	Pessimistic value		Optimistic value		Geometric mean		Sig.
	Min	Max	Min	Max	I_m^i	U_m^i	
Dominant economic conditions	3	8	6	9	5.59	8.24	8.7
No. of rival companies	3	6	4	7	4.31	6.42	5.01
Competitive market conditions	3	7	8	10	5.29	9.17	8.21

Threshold = 7.30

Since the threshold value obtained from the mean significance value is 7.306, among the existing three aspects, the number of rival companies, compared with other ones, has a significant value of less than the threshold and is omitted.

Table 3. Variables of the organisational aspect

Aspects	Pessimistic value		Optimistic value		Geometric mean		Sig.
	Min	Max	Min	Max	I_m^i	U_m^i	
Presence of corporate governance	3	8	7	9	5.65	8.06	10.77
Presence of organizational trust	2	6	4	7	4.06	6.42	5.67
Presence of ethical leadership	3	7	8	10	5.21	8.58	8.28
Organizational culture	3	8	8	10	5.49	8.77	10.16

Threshold = 8.720

Since the threshold value obtained from the mean significance value is 8.720, among the existing four aspects, the aspect of Presence of organisational trust, compared with other ones, has a significant value of less than the threshold and is omitted.

Table 4. The variables of personal values

Aspects	Pessimistic value		Optimistic value		Geometric mean		Sig.
	Min	Max	Min	Max	I_m^i	U_m^i	
Norm values	3	6	4	7	4.31	6.42	5.01
Ethical values	3	8	7	9	4.77	7.96	10.42
Religious values	3	8	7	9	5.49	7.96	10.55
Family values	4	5	4	7	4.18	6.42	3.93

Threshold = 7.477

Since the threshold value obtained from the mean significance value is 7.477, among the existing four aspects, the two aspects of norm and family values, compared with other ones, has a significant value of less than the threshold and is omitted.

Table 5. The variables of social factors

Aspects	Pessimistic value		Optimistic value		Geometric mean		Sig.
	Min	Max	Min	Max	I_m^i	U_m^i	
Accountability	3	8	7	9	5.49	8.06	10.50
Social norms	4	5	4	7	4.18	6.42	2.93

Threshold = 6.715

Since the threshold value obtained from the mean significance value is 6.715, among the existing two aspects, the aspect of social norms, compared with other ones, has a significant value of less than the threshold and is omitted.

Table 6. Variables of personality characteristics

Aspects	Pessimistic value		Optimistic value		Geometric mean		Sig.
	Min	Max	Min	Max	I_m^i	U_m^i	
Honesty	4	8	8	10	5.44	9.58	8.94
Qualification	3	8	8	10	5.46	8.58	10.21
Extroversion	4	5	4	7	4.27	6.42	2.89
Confidentiality	3	7	8	10	5.29	8.77	8.31
Impartiality	3	8	8	10	5.49	8.68	10.2
Creativity	4	5	4	7	4.37	6.42	2.89

Threshold= 7.240

Since the threshold value obtained from the mean significance value is 7.240, among the existing six aspects, the aspect of social norms, compared with other ones, has a significant value of less than the threshold and is omitted.

5. Discussion and Conclusion

The position of morality is vital for admitting a profession in society, and behaviour and adherence to ethical criteria can be considered a reason for the profession's existence. This is the case in the auditing profession, and moral failure can lead to remarkable economic consequences and extensive financial distress. Hence, publishing the professional code of ethics for professional auditors, holding disciplinary committees for official accountants, imposing occupational sanctions are some steps taken by the officials to encourage the use of a professional code of ethics. By interviewing the scholars of the field to determine the variables of the professional code of ethics of independent auditors, this paper defined five leading criteria, and the Fuzzy Delphi Technique has provided the scholar with an opportunity to assess the indicators of every classification accurately.

The first component: environmental factors, economic components and competition, are critical components in independent auditors' professional code of ethics. Economic pressures and competition for saving customers in the competitive structure of the market can cause the factor of independence to be taken for granted in the auditing services and to debilitate the independence of the auditor in some cases because the auditor is always concerned about losing his job and may carry out the services in a satisfactory way.

Second component: organisational factors; as for the organisational factors, corporate governance, organisational culture, and moral leadership are among the major components in the professional code of ethics of the independent auditors. Moral leadership causes the people to operate with a sense of commitment and belonging and show better professional ethics in the organisation. The result of moral leadership of managers is the high moral performance of the staff that brings about the effectiveness and efficiency in organisational performance. By showing appropriate ethical behaviours and attempting to strengthen moral values, managers of organisations can pave the way for enhancing the performance of the staff. So, the organisational leadership style should consider the component of ethical leadership. Some factors, including reciprocal relations, honesty, creating a sense of trust in the staff, real interest in welfare and convenience, adopting partnership management, sound organisational setting, adherence to values in decision-making, and fair behaviour, can enhance professional ethics.

Third component: social factors; accountability is one of the leading components of auditors' professional code of ethics. A professional auditor is responsible for the employer, and his mission is to solve the problem. If he failed to deal with the issue, the professional auditor has not fulfilled

his duty. An accountant, only after gaining the desired result of the employer with all measures and satisfactory consequences, has accomplished his mission. Understanding personal responsibility in return for reporting shows an individual's interpretation of responsibility and duty in fraudulent reporting. Those at a high level of personal responsibility are more willing for fraudulent reporting. In other words, understanding personal responsibility in reporting is associated positively with a warning. Understanding costs related to reporting is an interpretation of reporting damages. The obtained results show that retaliation or threatening to retaliation hinder the decision of people about fraudulent reporting, enhance the sense of responsibility, elevates social commitment of people in organisations, social stability, social health among community people especially educated ones, increase the amount of social capital, and give more access to sustainable development objectives.

Fourth component: individual values; the components of religious values and ethical values are among the key components in the professional code of ethics of the independent auditors.

Fifth component: personality characteristics; accountant's impartiality, confidentiality, qualification, and honesty are among the ethical features indicative of professional regulations and ethical code that emerge appropriately in the operational realm of the auditor. The sufficiency and desirability of the classification and applying them in auditing is not an easy task and may bring about some moral problems in auditing in scheduling and assigning duties, implementing the auditing operation, and/or an auditor's opinion-making. However, the auditors are not willing to inform the authorities about their weaknesses in the auditing process, which would lead to dissatisfaction of senior officials and endanger the face of the profession in the long run, so what is assigned to them should be implemented appropriately. Along with business development, professional ethics in auditing is necessary. Since the profession is based on ethical principles, including honesty, impartiality, qualification, professional care and behaviour, and confidentiality, the immoral behaviour of several firms has unfortunately hurt the career. Since the profession's existence is one of the necessities of society and auditors have a social responsibility, they should be aligned with the ethical regulations.

The main finding of the present study is supervising the significance of personal and behavioural values in the auditing profession. Considering the acquisitive findings of the study, the managers and major policy-makers of organisations should mind that selecting auditors without considering the disciplines of personal values, personality, and ethical characteristics will have a devastating effect on the organisation. Therefore, it is necessary to pay attention to the process of selecting and assigning auditors and consider the value and ethical principles to have auditors based on professional, ethical codes to enhance the quality of performance.

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