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## RESEARCH ARTICLE

## Behavioral Voice Stimulus Fundamentals and Internal Auditors' Moral Courage: Evidence from Iran

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### Abstract

With the growth and development of theoretical approaches in the field of behavioral, the importance of participation and cooperation of individuals within organizational structures to improve the level of practical functions has increased daily. Recognizing the axes that enhance the organisation's effectiveness, such as professional voice, has been essential research in recent years. The purpose of this study is to investigate the effect of the motivational principles of individual behavior voice on the professional ethics of internal auditors by understanding the conceptual and theoretical understanding of professional voice in auditing and recognising the functional and behavioral nature of internal auditors. The final sample of this study is 183 internal auditors of Iranian listed firms in 2020. The research tool is a questionnaire, and partial least squares analysis is used to fit the model and test the research hypotheses. The results of testing the research hypotheses show that self-efficacy, level of hope, and resilience, as the criteria of the stimulus process in the voice of individual behavior have a positive and significant effect on the moral courage of the internal auditor. These results suggest that if behavioral incentives are considered, auditors' level of behavioral audacity in more realistically disclosing the financial performance of their companies can be expected to increase. It should also be noted that this study's results can increase the effectiveness of internal auditors' functions and their behavioral knowledge in the direction of professional functions.

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## 1. Introduction

The consequences of human activities and their performance are critical components determining organizational success. The quality of such outcomes consequently affects organizational performance. As the primary source of sustainable competitive advantage in organizations, human resources should be held accountable and assist the organization in likely crises by participating, posing new ideas and thoughts, and involving others. In this regard, employees, the primary source of change, learning, and creativity in organizations, should share their information fearlessly. Their deliberate avoidance of sharing relevant knowledge and ideas about organizational performance would eventually become a career plateau because of the silence prevailing in organizational structures. Like any human resource in organizations, auditors, either internal auditors or audit committee members, are no exception. Accordingly, one of the central policies and strategies should be considered, and their intrinsic motivations should be met in line with human resource strategies (Mahdavi & Zamani, 2018). In recent years, as one of the main organizational strategies in line with the success of human resources, the need to improve, train and develop internal auditors' skills has been of great concern. This has been aroused by the need for the evolutionary growth of internal auditing and the profile changes of internal auditors in the modern world, which has provided them with a smoother career path (Hass, Abdolmohammadi and Burnaby, 2006; Harrington, 2004). The critical role of internal auditing in society has made it one of the most complicated professions. Accordingly, as members of the profession, internal auditors are committed to being considerate of the interests of their clients. Researchers and experts regard moral behavior as the main prerequisite for the survival of any profession, including internal auditing (Mahdavi & Ebrahimi, 2013). Internal auditors are constantly exposed to ethical issues that may challenge their standards. They also may face conditions where they have to speak out despite the pressure posed by senior managers. On the other hand, they also can play a crucial role in promoting the organization's ethics (O'Leary & Stewart, 2007). According to previous studies, internal auditors can better detect fraud and corruption than independent auditors (Halbouni, 2015; Jayalakshmy, Seetharaman & Khong, 2005). This is while the internal auditors are either reluctant or do not dare to disclose deviations or fraud in the financial statements (Khelil et al., 2018b). According to many studies, given the interference of auditing operations in organizations' management environment, internal auditing is influenced by management decisions, and this can be considered the main reason why auditors are silent in doing their tasks professionally (Cassebatis & Wortley, 2013; James, 2003; Khelil, Hussainey and Noubbigh, 2016). Keil et al. (2010) also claimed that internal auditors' silence is caused by fear of job loss, demotion, and pressure. They considered pressures imposed by managers as the most prominent factor in this regard. Although several studies have documented that internal auditors are silent because of the reasons above, some empirical studies have addressed the issue that internal auditors' moral courage is a behavioral factor affecting the auditors' professional voice, which makes them not silent against fraud and misstatement in the financial statements of organizations (Khelil et al., 2018b). Moral courage is a behavioral trait motivating and enabling the auditor to take the right path by his/her professional ethics to observe professional principles in disclosing financial statements and confirm their compliance with auditing standards (Sekerka, Bagozzi & Charnigo, 2009). Morales-Sánchez and Cabello-Medina (2013) support the idea and believe that moral courage is a prerequisite for the behaviors of professional voice, including telling the truth. Such courage is an ethical qualification and is necessary for the success of the internal auditors' career path since it meets the auditors' inner and spiritual motivations. They would feel more satisfied because their performance aligns with their professional philosophy. In other words, internal auditors should be aware of the right tasks and must be courageous to disclose the facts in line with their professional philosophy (Khelil et al., 2016).

The significance of the present study can be examined from two perspectives. From a research perspective, the scientific importance of the study is that many studies have shown that, due to the interference of auditing operations in the management environment of organizations, internal auditing is likely to be influenced by managers' decisions. This mainly decreases the auditors' behavioral voice in line with their professionalism (Cassemetis & Wortley, 2013; James, 2003; Khelil et al., 2016). In other words, practical pressures imposed by managers to cover the violations in a managerial performance pose a lot of psychological stress on internal auditors, making them be diverted from their career path and deviate from their primary tasks. According to Keil et al. (2010), the main reason for internal auditors' silence is factors such as the fear of job loss, demotion, and job pressure imposed on internal auditors due to managerial and structural features, making them silent in their professional career path. Accordingly, given the dearth of relevant research in Iran and regarding the role of these factors in promoting financial transparency, more scientific knowledge of factors reducing the internal auditors' silence would make information disclosure more in line with the auditors' statements (Nikbakht & Ghods Hasan Abad, 2018).

From an applied point of view and regarding the existing standards, according to the Executive Guidelines for the Quality Appraisal of Internal Auditing (2015) and the other relevant guidelines, although internal auditors are exposed to conflicting legal and cultural environments in their work and work in organizations with different objectives, sizes, complexities, and structures, they must maintain their behavioral and functional independence professionally and carry out their tasks regardless of all pressures. In other words, despite such differences and pressures, internal auditors should observe international standards of professional procedures (standards) of internal auditing in their operations (Okhravi Joghhan et al., 2018). Despite the guidelines and standards for the professional operations of internal auditors, which help internal auditors disclose facts in the organization, Safarzadeh and Karimdad (2020) believed that internal auditors might face moral conflicts in revealing facts to save their position, which conservative behaviors may follow. In this regard, they should spare efforts to promote behavioral and functional courage to overcome fear and threats. Moreover, in Iran, according to Article 2 of the Guidelines for Internal Controls, the effectiveness of internal auditing as a financial objective is defined based on three criteria, namely reliability, relevance, and timeliness, to improve the quality of financial reporting and given that the provisions of this article in 10 guidelines have made auditors in charge of evaluating and monitoring internal controls, examining the independence level of internal auditors in terms of professional voice would be one of the corporate governance keys to promoting the quality of financial reporting.

Considering few studies addressing this topic and given the legal and institutional emphasis on the quality of internal auditing, the present study would provide the grounds better to understand internal auditors' behavioral and functional performance and increase information transparency in the form of financial reporting. Accordingly, this study aimed to examine the effect of internal auditors' behavioral voice on their moral courage.

## 2. Literature Review

### 2.1. Organizational voice

Some researchers have defined voice as an opportunity to express views to decision-makers in organizations. In contrast, other researchers have considered it a response to job dissatisfaction (Liu et al., 2009). For example, Van Dyne and LePine (1998) considered voice a cross-functional behavior, which is voluntary, conscious, and beyond one's job expectations. These researchers say voice is "a

promotional behavior not mere condemnation, which focuses on constructive views to improve the existing conditions." Similarly, Goldberg, Clark & Henley (2011) defined organizational voice as follows: "Voice refers to employees' decision to protest against the existing condition instead of remaining silent, surrendering, or quitting the organization." Some researchers have also set more objectives for employees' voices. Travis et al. (2011) claim that the employees' voices encompass discussing problems with supervisors, offering solutions and suggestions to human resources units, expressing ideas to change the work policy, and consulting with organizational unions or experts (Travis et al., 2011). According to Armstrong (2006), employees pursue four specific goals when expressing their voice:

- Expressing their dissatisfaction with the management or organization;
- Presenting collective solidarity with colleagues to managers;
- Involving in managers' decisions
- Maintaining mutual relations between employer and employees.

To reach organizational goals in today's competitive environment, the relationship between managers and employees should be such that the employees express their opinions and constructive ideas freely to improve the organization's output (Hames, 2012). Individuals who fail to express their ideas, opinions, and information often experience stress, anxiety, dissatisfaction, and depression, resulting in decreased work interests and job commitment. Accordingly, appropriate platforms and infrastructure must be provided to take some benefits from employees' comments and ideas (Naqavi Moqadam & Fahima, 2013). In this regard, Edmondson (2002) noted that one of the main features of successful learning in different work teams is all organizational members' willingness to present thoughts and ideas in the work process. This is called organizational voice (Detert & Burris, 2007). Travis et al. (2011) define organizational voice as discussing problems with supervisors, offering solutions and suggestions to human resources units, expressing ideas to change the work policy, and consulting with organizational unions or professionals (Engemann & Scott, 2020).

## 2.2. The role of internal auditors in promoting a professional voice

The prevalence of financial scandals has aroused public discouragement and made internal auditing standard developers investigate new methods to promote internal auditors' determination to be resilient against deviations and breaches and encourage trust by restoring accountability for revealing fraud internally and externally (Everett & Tremblay, 2014). In Standard 2060, the 27 Institute of Internal Auditors (IIA) (2015) mentioned that the chief audit executive should periodically report the objectives of the internal auditing operations, responsibilities, and the efficiency of programs to senior managers and the board of directors. The reports should also encompass significant risks and control issues such as distortion, governance, and other required or needed by senior management and the board of directors. Furthermore, the Association's Practice Advisory on the transmission of sensitive information internally and externally, in the Internal Auditing Standard (2440), notes that internal auditors sometimes face the problem of disclosing information to someone outside the authority domain or even outside the organization. This type of information disclosure is called "whistleblowing", which refers to disclosing information to an individual within the organization but outside the internal auditor's authority domain. In contrast, the misinformation disclosure to other competent authorities outside the organization is called "external whistleblowing". Researchers approve these standards, and internal auditors are regarded as potential informants to report illegal intra-organizational activities to the audit committee, the board of directors, or other monitoring units. Furthermore, assuming the trust in internal auditors to provide accurate information for internal monitoring, risk management systems, corporate governance procedures, the Institute of Internal Auditing's (IIA, 2015) standards, and behavioral principles, a set of behavioral norms are defined,

which reflect principles to be followed by internal auditors. It should be noted that the internal auditors' coherence promotes trust and confidence in the auditors' judgment. Behavioral principles imply that internal auditors must act with honesty, accountability, and diligence, away from pressure or impact, to maintain organizational silence. Similarly, the disclosures are expected to align with the profession and the law. Several studies have documented that the disclosure of fraud, as ethical and extra-social behavior, is associated with many positive consequences for organizations and society at the macro level; however, because of their corporate structures monitored by their managers, the internal auditors are always imposed by a lot of pressure to be in line with the organizational goals. This would increase the likelihood of organizational silence. Some researchers have adopted attributes derived from moral and religious terms when describing the person who discloses such actions. According to [Burke \(2013\)](#), Grant considers whistle-blowers as conscientious internal auditors who adopt measures to increase decision-making capabilities to reduce information asymmetry.

### 2.3. Voice synergy in promoting moral courage

Despite their moral and professional commitments to reporting fraud, internal auditors tackle ethical inconsistencies when disclosing audit results, which would negatively affect their operations ([Khelil et al., 2016](#)). The independent auditor / corporate management faces two sources of power: The cash temptations raised by the management team to seduce auditors to circumvent the rules and, in contrast, independent auditors' resistance to such temptations. [Osswald et al. \(2012\)](#) claim that exhibiting moral behaviors when a power imbalance requires moral courage. Such courage refers to expressing personal views and values when exposed to disagreement and rejection ([Lopez et al., 2003](#)). Moral courage also refers to a person standing against a more powerful person (such as the boss) for greater benefit. In other words, when moral tastes are explicitly stated in a given situation, and the individual with moral courage stands against pressures posed to obey high-ranked authorities, he/she has a professional voice. In other words, moral courage acts as a shield against obeying authorities ([Skitka, 2012](#)). Academics and practitioners theoretically and empirically have documented the significance of moral courage for auditors. In a qualitative study, [Libby and Thorne \(2007\)](#) concluded that moral courage is an instrumental virtue that promotes internal auditors' internal judgment and a coherent factor in the vocal features of auditors' professional behaviors against organizational silence. Similarly, [Armstrong et al. \(2003\)](#) and [Khelil et al. \(2016\)](#) investigated the role of moral courage in promoting internal auditors' morality. They employed a coherent ethical decision-making model and revealed how moral courage could determine the auditors' potential to make ethical judgments. [Roussy \(2012\)](#) also found similar results. In his study, 14 audit committee members working in Quebec state agencies believed that courage is a critical value for internal auditors to discuss significant and sensitive issues to deal with organizational silence. The audit committee members are expected to be courageous in describing issues so that others would trust the audit reports. These findings are also consistent with [Everett and Tremblay \(2014\)](#). They detected the moral virtues making Cynthia Cooper employees behave ethically and report the fraud to bosses. Cynthia Cooper's charter made researchers conclude that ethical behavior underpins courage and resilience against silent threats.

### 2.4. Research Background

[Khelil and Khelif \(2022\)](#) conducted a study entitled "Internal auditors' perceptions of their role as assurance providers: a qualitative study in the Tunisian public sector". Qualitative research is conducted based on organizational role theory and semi-structured interviews with 13 chief audit



executives across 13 Tunisian public-sector organizations. A thematic analysis of the responses of interviews is then performed. The content analysis of internal auditors' responses shows that ambiguity surrounds the role of Tunisian internal auditors within the public sector because they must serve multiple customers (e.g. informal groups in Tunisian society, managers and audit committees) with conflicting expectations. [AL Fayi \(2022\)](#) conducted a study entitled "Internal audit quality and resistance to pressure". This study uses data from the Global Internal Audit Common Body of Knowledge to investigate the relationship between internal audit functions' (IAF) quality and auditor resistance to pressure related to changes in internal audit reports. IAF quality is calculated using a composite measure comprising four IAF quality components. Auditors' resistance is measured using the extent to which internal auditors experienced a situation wherein they were directed to modify a valid audit finding in a report. The analyses prove that chief audit executives (CAEs) experience, certification, training and objectivity were all significantly associated with pressure resistance. In other words, a greater quality of IAF leads to a greater ability to resist pressure to change their reports. [Alqudah et al. \(2019\)](#) conducted a study entitled "Factors affecting the internal auditors' effectiveness in the Jordanian public sector: The moderating effect of task complexity". The research sample consisted of 155 internal auditors working in public sectors in Jordan, and partial least squares analysis was used to fit the model. The results revealed that five factors (namely structure, society, culture, management, and an individual) are the most important and influential in improving the effectiveness of internal auditing, management approaches to understand the profession of internal auditors and support them to exhibit independent behaviors in the framework of auditing standards. [Farkas et al. \(2019\)](#) used a 2\*2\*2 matrix and two control and experimental groups. According to the findings, gender differences in internal auditing make interaction with management different. Female internal auditors revealed more concerns and sensitivity to disclosing information; however, men may engage in behind-the-scenes relations with management. It was also noticed that effective management perceptions of internal auditing increase the frequency of information disclosure. [Khelil et al. \(2018a\)](#) conducted a study entitled "Breaking the silence: An empirical analysis of the drivers of internal auditors' moral courage". The sample consisted of 146 internal auditors in Tunisia. It was noticed that self-efficacy, flexibility, perceived support from the supervisor, and behavioral independence positively impacted internal auditors' courage. [Khelil et al. \(2016\)](#) used a qualitative method based on theoretically grounded theory analysis, in which there were interviews with 30 internal audit managers to develop a clear concept of the structural framework of the capital market companies in Tunisia. Revealing moral courage as a missing chain in the internal auditor's ethical guidelines, they considered moral courage a tool to maintain professional integrity and overcome fear to observe the internal auditor's behavioral independence.

In a study entitled "Auditors' reputation in managers' decisions by [Tang et al. \(2020\)](#), the auditor's reputation encompassed the features of the auditor's professional behaviors such as moral courage and professional independence, which was examined using a 2\*2 matrix and pre-test and post-test scores. According to the findings, the internal auditors' reputation and credibility concerning behavioral and professional commitments improve managers' decisions. [Mousavi Kashi and Mohseni Kabir \(2019\)](#) conducted a study entitled "The effect of organizational silence on auditors' professional and ethical performance." In this study, 363 auditors employed in auditing firms, who were also members of the Iranian Association of Certified Public Accountants and the Audit Organization, were selected as the final sample. The results show that organizational silence was more prevalent in the Association of Certified Public Accountants than in the Audit Organization. Furthermore, it was revealed that defensive silence had a significant impact on reducing the auditors' professional and ethical performance in both the private and state sectors and that altruistic silence had a significant impact on increasing auditors' professional and ethical performance. However, the effect of obedient

silence on auditors' professional and ethical performance was not significant. There was a positive and significant relationship between auditors' individual-organizational features and their professional and ethical performance, and they had a greater impact on professional performance. Among the individual-organizational features, work experience had the most positive and significant effect on auditors' ethical and professional performance. [Beyrami et al. \(2019\)](#) conducted a study entitled "The effectiveness of internal control guidelines of the stock exchange organization in cement stocks companies" mainly to detect the possible obstacles and limitations on the application and implementation of internal control instructions in the form of a model in cement stocks companies. The researchers were also to offer the necessary solutions and suggestions to remove obstacles to establish and promote effective internal controls. The study sample encompassed 29 companies listed on the Tehran Stock Exchange. To address the hypotheses, the effect of internal control on three independent variables of risk management, financial reporting quality, and shareholders' rights in corporate governance was tested. The results revealed that internal control had a positive and significant effect on the three variables; hence, internal control seemed to affect financial reporting and risk management, which is of particular importance and could also positively affect shareholders' rights regarding corporate governance and promote shareholders' satisfaction.

## 2.5. Hypotheses Development

There is a consensus in current research that moral courage is not an inherent behavior; instead, it is related to motivation and the desire to grow through internal and external sources. The following discusses how positive states (self-efficacy, hope, and resilience), the independence of internal audit functions, and perceived supervisor support affect the internal auditor's moral courage.

### 2.5.1. the Positive States

[Fredrickson et al. \(2003\)](#) showed that positive states prepare the individual to cope with the constraints of the work environment and enable an internal auditor to demonstrate better performance capabilities. Similarly, [Hannah and Avolio \(2010\)](#) found that positive states such as self-efficacy, hope, and resilience, if combined with a social role, play a vital role in encouraging bravery when faced with role risks.

### 2.5.2. Self-Efficacy

Self-efficacy, introduced by [Bandura \(1986\)](#), is a fundamental concept in social cognitive theory. This term is an essential determinant of the amount of pressure and the degree of resistance of people in the face of important challenges. In this regard, understanding self-efficacy can accelerate motivation and performance in various ways. Mostly in relation with self – confidence, self-efficacy is operationalized in terms of challenging and selective goals, diligent effort, selection of difficult tasks, the movement towards mastery of work, goal achievement and persistence in faced with obstacles. The role of self-efficacy in increasing moral courage and overcoming fear. Based on this fact, high self-efficacy strengthens the belief that a person influences the situation to achieve the desired results, especially under risk conditions. [Amos and Klimoski \(2014\)](#) noted that self-confidence is an essential individual trait for courageous behavior. One who does not feel positive about oneself cannot be expected to act courageously in risky situations. According to [Hannah and Avolio \(2010\)](#), self-efficacy is associated with dreaming of successful outcomes and encouraging goal-based behaviors. As a result, people with high levels of self-efficacy experience less stress and less threat when faced with a frightening situation. They try to resist despite the threats. [Goud \(2005\)](#) supports this belief and adds that belief and trust in one's abilities are the primary force in the face of

fear, risk, and insecurity. [Sekerka and Bagozzi \(2007\)](#) appointed that belief in individual competence allows one to have some control over the existing situation. [Chemers et al. \(2000\)](#) confirm that this type of judgment reinforces the tendency for behaviors based on moral courage. They believe that self-efficacy is very important in moral courage because these kinds of judgments affect the type of individual skills and how these skills are used. Based on the above issues and based on social cognitive theory, the first hypothesis is expressed as follows:

**H1:** There is a positive relationship between self-efficacy and moral courage of internal auditor

### 2.5.3. Hope

According to [Snyder et al. \(1996\)](#), hope is a positive motivational state that consists of two components: 1) agent (energy based on goal) and 2) path (plan to achieve goals). First, people who pace on the path to their goals use their agent (motivation and will). Second, the paths show the way to achieve the goals. Based on the fact that hope is a combination of will (agent) and path strength (alternative solutions), research on moral courage believes that hope builds courage with the energy needed to achieve goals and enhances the visualization of different paths to success. Expectancy theory holds that individuals often decide and behave based on the likelihood of desired outcomes. [Sekerka and Bagozzi \(2007\)](#) acknowledge that the higher the expectation of moral courage behavior, the greater a person's desire for courageous behavior. Also, [Hannah and Avolio \(2010\)](#) believe that high levels of hope increase the visualization of a variety of alternative paths to deal with threats, as well as the use of focused energy to implement solutions, which reduces fear, stimulates behaviors and motivates courage behaviors. Similarly, [Pury et al. \(2007\)](#) showed that courage in any form (personal or general), when there is judgment and improvement in the situation, and the result is successful for the person, courageous behaviors are expected from the person. Based on the above issues and based on social cognitive theory, the second hypothesis is expressed as follows:

**H2:** There is a positive relationship between hope and moral courage of internal auditor

### 2.5.4. Resilience

Psychological research defines resilience as positive tolerance and acceptance in the face of significant risk ([Luthans,2002](#); [Luthans et al., 2007](#)).

According to the American Psychological Association, Resilience is accepting appropriate exposure to harm, disaster, threat, or even significant sources of stress, such as family problems, illness, or financial or work-related stressors. Depending on the work environment, [Luthans \(2002\)](#) defines resilience as the capacity of positive psychology for returning to the original state resulting from uncertainty, conflict, failure, or even positive change, progress, and increased responsibility. Many studies have shown that people with high resilience are more likely to be effective in various life experiences, including adaption and growth under life-threatening situations. [Hannah and Avolio \(2010\)](#) state that resilience is similar to a tolerant utility. It is defined as the belief in one's ability to overcome negative cognition and rumination for achieving a given challenge. Courage requires an invitation to fight. In this regard, resilience is crucial for activating courage. [Bergheim et al. \(2015\)](#) believe that resilience gives employees greater power to adapt and challenge individual assumptions, external barriers, and environmental challenges such as the work environment. [Everett and Tremblay \(2014\)](#) identified practical and vital virtues and considered them as criteria for moral behavior. The researcher stated that to disclose the facts, an internal auditor must have the power of positive adaptation in the face of any threat and risk. He said a person faces many difficulties in having moral courage, but this courage will come along with enduring hardships. The findings of [Everett and](#)



Tremblay (2014) are consistent with the results of Khelil et al. (2016). They used 30 structured interviews with senior financial managers in Tunisia to identify factors that improve the ethical courage of internal auditors. There was a consensus among respondents that resilience is essential in activating courage. Therefore, in order to behave courageously, internal auditors must be able to withstand risk, threat, and danger. Based on the above explanations, the third hypothesis is expressed as follows:

**H3:** There is a positive relationship between resilience and moral courage

### 2.5.5. Perceived Supervisor Support

Perceived Organizational Support (POS) is employees' belief about the importance of the organization to their efforts and the organization's attention to their health. Organizational support theory assumes that the development of perceived organizational support is an individual need based on meeting the spiritual motivations of employees that are always required of the organization. Perceived organizational support is a guarantee provided by the organization when faced with stressful situations, and in return, employees can effectively perform their assigned tasks. In addition, perceived organizational support strengthens employee identity, supports organizational goals, and enables the organization to go beyond its routine tasks. According to Hannah and Avolio (2010), Perceived organizational support can help reinforce the courageous behavior of individuals and encourage any deviation from the right path to be reported so that this value is institutionalized in the organization and thus, value-oriented behaviors are encouraged. Supervisors in organizational structures can also reinforce such supportive behaviors because they are the link between employees and the organization. Rhoades and Eisenberger (2002) acknowledge that good behavior by the supervisor contributes to perceived organizational support. The strength of this relationship is related to the extent to which employees identify supervisors within the organization. Mayer et al. (2013) believe that employees expect supervisors to support them when faced with uncertainty. Alleyne et al. (2013) point out that the concept of perceived organizational support is consistent with social exchange theory. The relationship between supervisors and subordinates is based on social exchange, and each party must provide something considered valuable to the other party. The other party must consider this transaction and exchange equally and fairly. In this case, Alleyne et al. (2013) explain that it is very likely that auditors will show more commitment when they believe in a high level of organizational support. Therefore, the auditor feels more comfortable and secure in reporting unethical behaviors. In other words, the audacity to speak depends on the auditor's belief in organizational support. Several studies describe the audit committee as an organizational factor supporting internal auditors in the internal auditing environment. Internal audit tasks, such as control of effectiveness and acting impartially and powerfully, are strongly supported by the audit committee. Considering the audit committee as an essential driving force in increasing the organizational position of internal audit, the audit committee should strengthen the professional position of the internal auditor by providing a supportive environment (Alzeban, 2015; Zaman & Sarens, 2013). The Organization for Economic Co-operation and Development (OECD) supports this belief. It states that the audit committee should be able to provide more support for the effectiveness and independence of internal audit activities.

Assuming that audit committees are considered organizational agents and are responsible for guiding and evaluating the performance of internal auditors, the present study believes that internal auditors consider the audit committee's favorable and unfavorable orientations towards them as a sign of organizational support. Based on organizational support theory and social exchange theory, the present study hypothesizes that internal auditors decide to report fraud and distortion or remain silent

based on their belief in organisational support. According to the above explanations, the fourth hypothesis can be presented as follows:

**H4:** There is a positive relationship between the audit committee's perceived support and moral courage

#### **2.5.6. Independence of internal audit tasks**

Independence is the freedom from conditions that do not threaten the internal audit activity to perform its assigned tasks directionally. Auditor independence is an essential factor for the auditing profession. The evidence suggests that auditing and financial reporting quality depends on the auditor's independence. In this regard, the Internal Auditors Association has published several operational standards and recommendations for the Institute of Internal Auditors (IIA) (2015). According to Standard 1100, internal audit activity must be performed independently, and internal auditors must act impartially in the performance of their duties. In other words, independence is a tool that protects the internal auditor against conflicts of interest, orientation, or the influence of others that harm their professional judgment (Abbott et al., 2016). Assuming that internal auditors are under management pressure in the company environment, the above standard emphasizes that the chief audit executive must have a clear definition of the position and description of internal audit duties so as not to interfere with the independence of internal audit duties. Internal auditing standards emphasize that the auditors' impartiality is maintained when the audit committee's oversight increases. Therefore, the internal auditor's independence is a direct function of the reporting relationship between the audit committee and the internal auditor's job duties. In this regard, a large part of the research supports that more oversight of the audit committee leads to greater independence of internal audit tasks and acts as a shield for auditors against possible management pressures (Goodwin & Yeo, 2001; Abbott et al., 2015). James (2003) stated that internal auditors in interaction with the audit committee are more likely to report fraud than auditors associated with senior management. In this regard, Goodwin & Yeo (2001) found that the dynamics of the relationship between the internal auditor and the audit committee could strengthen the job position of the internal auditor and their independence. Stewart and Subramaniam (2010) stated that the audit committee could create an environment where internal auditors can more confidently report any misstatement of financial performance. In addition, Alzeban (2015) argues that the audit committee should not hire or fire internal auditors under the influence of management because in this case, the independence of internal auditors will be influenced by management decisions. The audit committee should play a supportive role in increasing the level of independence and impartiality of the internal audit without applying the management's opinion so that the internal auditors can perform their professional duties per the approved standards.

**H5:** There is a positive relationship between the independence of internal audit tasks and moral courage.

In Figure (1), the proposed theoretical model examines the effects of self-efficacy, hope, resilience, the audit committee's perceived support, and internal auditors' independence on the internal auditor's moral courage.

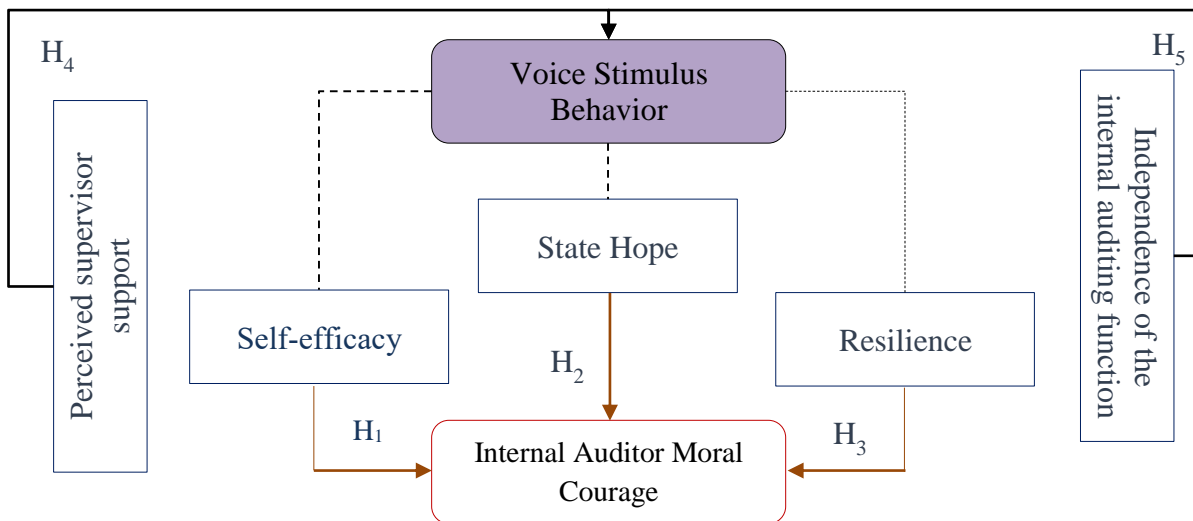


Figure 1. The Conceptual model of the study

### 3. Research Methodology

The present study was applied in terms of the type and nature of the study and research objectives. This research was a correlational survey regarding the descriptive data collection method. In other words, the required data were collected using a survey. To this end, the questionnaire was used for data collection since, following previous studies, it is an effective method to gather data from a large sample (Hair et al., 2011). Moreover, the library method and the analysis of the theoretical foundations in similar studies were used to collect data on the theoretical foundations of the research. The questionnaires were distributed among the target population during the spring and summer of 2018. For this purpose, the researchers used standard questionnaires developed by Hannah and Avolio (2010), Parker (1998), Snyder et al. (1996), Block and Kremen (1996) and Cohen et al. (1998) in this study. The items in both questionnaires were scored using a five-point Likert scale ranging from strongly agree to disagree strongly, with higher scores indicating the higher rate of each variable. The questionnaires used in this study are valid and reliable, as documented in previous studies. The researcher promised the participants to observe ethical issues and ensure the confidentiality of their personal information. When distributing the questionnaires, the researcher explained the nature of the study to the participants. They were asked to freely select the options since there was no necessarily right or wrong option. It must be mentioned that all data were collected from one source over a specified period (each participant filled all predictive and standard questionnaires simultaneously). The research variables were measured as follows:

#### *Moral courage*

[Sekerka and Bagozzi's \(2007\)](#) four-item questionnaire was used to measure moral courage. To this end, the participants were asked to assess their moral courage based on a 5-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). To conceptualize this questionnaire, the participants were asked about their reactions if they found out their manager was cheating. The questionnaire's content was revised and modified by researchers and experts in several phases to confirm its content validity. The Cronbach's alpha coefficient for this questionnaire was reported by Sekerka and Bagozzi

(2007) to be about 0.78. To adjust the content of the items, Cronbach's alpha coefficient was calculated once more ( $r=0.81$ ).

### *Self-efficacy*

We use [Parker's \(1998\)](#) standard 10-item questionnaire to measure self-efficacy in this study. This questionnaire asks the respondents to evaluate their self-efficacy when performing each of the ten tasks based on a five-point Likert scale (1= No self-efficacy, 5=high self-efficacy). Experts confirmed the validity of the questionnaire, and its reliability was approved by [Khelil et al. \(2018a\)](#) ( $r=0.72$ ). In this study, Cronbach's alpha coefficient was evaluated and estimated to be 0.77.

### *Hope*

we use [Snyder et al. \(1996\)](#) questionnaire to measure the hope among the participants. This questionnaire consists of six items developed based on psychological analysis. Regarding its content validity, this questionnaire was re-examined to provide a simple theoretical understanding for the participants. The validity of this scale was confirmed, and Cronbach's alpha coefficient for this questionnaire was 0.87. Accordingly, the reliability of the questionnaire was also confirmed.

### *Resilience*

[Block and Kremen's \(1996\)](#) questionnaire is used to measure resilience. It is a 14-item questionnaire whose validity was confirmed by experts, and its reliability was reported in some studies to be 0.83 ([Caprara et al.,2003](#)). Cronbach's alpha coefficient in the present study was 0.79.

### *Perceived support from the audit committee*

Considering the findings reported by [Rhoades and Eisenberger \(2002\)](#) noted that auditors who emphasize and support professional ethics, compared to other auditors who neither support nor adhere to it, are mainly focused on the effectiveness of the auditing and less seek the efficiency of auditing. This questionnaire includes three questions to detect differences in the auditors' attitudes towards the perceived support from the audit committee. The questions are to detect the extent to which the audit committee supports the internal auditors' performance against managers even when it causes dissatisfaction and failure to meet their expectations. The questionnaire's content was revised and modified by researchers and experts in several phases to confirm its content validity. The Cronbach's alpha coefficient for this questionnaire was reported by [Cohen et al. \(1998\)](#) to be about 0.78. To adjust the content of the items, Cronbach's alpha coefficient was calculated once more ( $r=0.81$ ).

### *Independence of internal audit tasks*

[Abbott et al. \(2016\)](#) standard questionnaire was used to assess the independence of internal audit tasks, which addressed three criteria: Right to terminate a contract, number of reporting lines, and budget control. These three criteria, in the form of nine items, were measured based on a 5-point Likert scale. To calculate the relative degree of supervision, internal auditors were asked to indicate how much they agreed with the influence of the audit committee versus the impact of the CEO, and Chief Financial Center, on these three factors. The reliability of this questionnaire was estimated by Cronbach's alpha coefficient ( $r=0.86$ ).

### 3.1. Sampling

The initial sample of this study consists of internal auditors of firms listed on the Tehran Stock Exchange (TSE). Since there are no accurate statistics of internal auditors, Cochran's formula was used to determine the number of samples, assuming an unknown statistical population:

$$n = \frac{Z_{\alpha/2}^2 \cdot \sigma^2}{e^2} = \frac{1.96^2 * 0.683^2}{0.1^2} = 179$$

Where  $n$  indicates the sample size;  $Z_{\alpha/2}$  is the standard normal value (1.96),  $\sigma^2$  is the variance of the population (since it is unknown, it was obtained by using a pre-test and examining the standard deviation for 30 persons),  $e$  is the accuracy considered in this study, which is usually considered to be 0. Using the formula above, the number of samples is 179 persons. To increase the study's validity, 250 questionnaires were randomly distributed among the auditors, and finally, 183 questionnaires were collected and used in the statistical analysis. The final analysis of the collected data is performed using structural equation modeling in PLS software. The structural equation modeling is as follows: The model fit (including measurement model fit, structural model fit, and general model fit) was revised, and the research hypotheses were tested.

## 4. Findings

In this study, structural equation modeling was run in PLS software to test the research hypotheses. The reliability and validity of the research variables were examined using the partial least squares method, and the hypotheses were then tested using the model fit. Table (1) presents the descriptive statistics of the research variables.

**Table 1.** The Descriptive statistics of research variables

Variables	Mean	Sd	Min	Max
Moral courage	3.63	1.51	1.05	5
Self-efficacy	3.64	1.53	1.000	5
Hope	3.36	1.39	1.110	5
Resilience	3.88	1.29	1.000	5
Perceived support from the audit committee	2.48	1.49	1.000	5
Independence of internal audit tasks	2.74	1.66	1.000	5

Table (1) shows that regarding the questionnaire's 5-point Likert scale, the largest mean value was observed for resilience (Mean=3.88). According to the findings, the internal auditors considered stress management, anxiety, and stress control as critical factors for internal auditors on their professional path. Regarding internal auditor's accountability, the second largest mean score is reported for moral courage (Mean=3.63). This finding indicates that internal auditors regard moral courage as an important criterion for internal auditing due to the defined nature of the profession under the supervision of the CEO. This makes internal auditing closer to the nature of the defined independence-like nature of auditing standards. On the other hand, the largest standard deviation value is observed for the independence of the internal audit tasks, suggesting that the participants selected different views on the Likert scale in this regard.



### 4.1. Inferential statistics

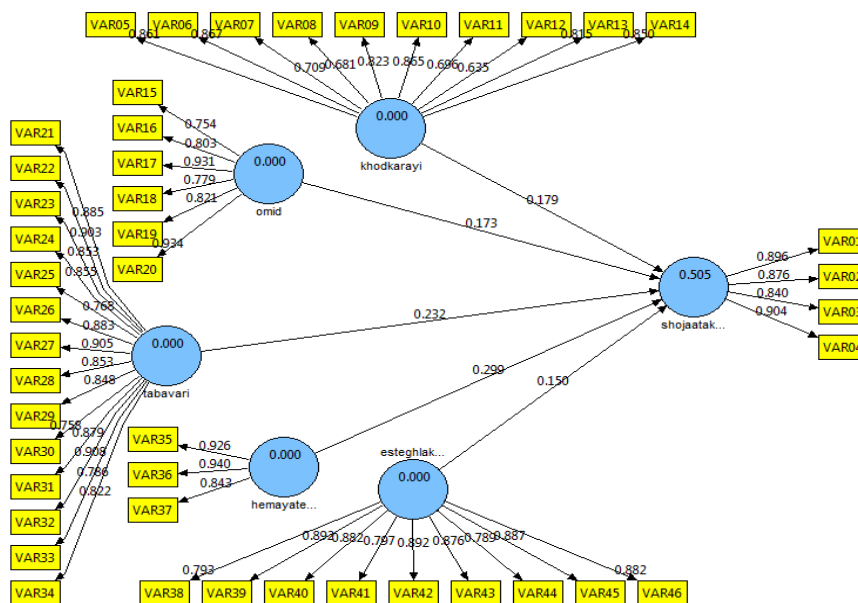
In this study, Cronbach's alpha coefficient was used as an internal consistency method to assess the reliability of the questionnaires. In general, Cronbach's alpha coefficient ranges from zero (i.e., no positive correlation) to one (i.e., highly strong correlation). Table (2) presents that Cronbach's alpha coefficients >0.7 for each questionnaire imply the acceptable reliability of the three questionnaires used in this study.

**Table 2.** The questionnaire details

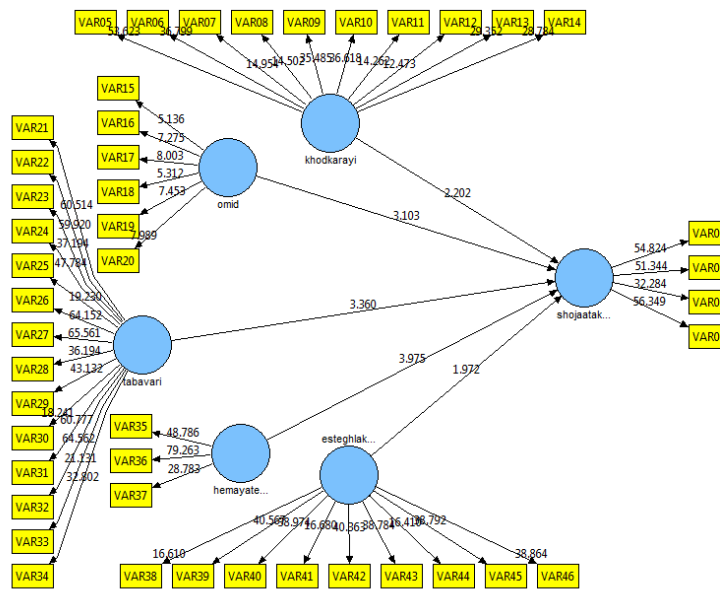
Latent variables	Cronbach's Alpha>0.7
Independence of internal audit tasks	0.95
Perceived support from the audit committee	0.89
Self-efficacy	0.93
Hope	0.92
Moral courage	0.90
Resilience	0.97

### 4.2. Testing the conceptual model and research hypotheses

Structural equation modeling with partial least squares and the Smart-PLS approach was adopted to analyze the research data. Software using structural equation modeling regarding this statistical method is compatible with conditions such as the collinearity of independent variables, data normality, and small sample size (Hulland, 1999). The software output for testing the conceptual research model is presented in Figures (2) and (3). The results of testing the measurement and structural models are described below in detail.



**Figure 2.** The Conceptual research model in standard mode



**Figure 3.** The Conceptual research model with significant coefficients (T-values)

Structural equation models are generally a combination of measurement models (indicating sub-components of latent variables) and structural models (indicating relationships between independent and dependent variables).

**4.3. Measurement model test**

Reliability, convergent validity, and divergent validity were adopted to evaluate the fit of the measurement model. To evaluate the validity of the structures, [Fornell and Larcker \(1981\)](#) introduced three criteria, namely the validity of each item, composite reliability (CR) of each structure, and the average variance extracted (AVE). The factor load coefficients >0.4, AVE >0.5, and CR > 0.7 suggest that the measurement models are well-fitted and convergent in terms of reliability and validity ([Hulland, 1999](#)). The results of these indices are shown in Table 2.

After running the confirmatory factor analysis (CFA), as shown in Table (2), it is noticed that all the items have a factor load >0.4, AVE > 0.7 and CR > 0.5. In other words, the values indicate this criterion's appropriateness and the measurement models' appropriate reliability.

**Table 3.** The Descriptive statistics and CFA results

Latent variables	Observed variables	mean	sd	Factor load	AVE	C. R
Moral courage	1	4.14	0.87	0.9	0.77	0.93
	2			0.88		
	3			0.84		
	4			0.90		
Self-efficacy	5	4.33	0.69	0.86	0.62	0.94
	6			0.87		
	7			0.71		
	8			0.68		
	9			0.82		
	10			0.86		
	11			0.70		
	12			0.64		
	13			0.81		
	14			0.85		
Hope	15	3.82	0.86	0.75	0.71	0.93
	16			0.80		
	17			0.93		
	18			0.78		
	19			0.82		
	20			0.93		
Resilience	21	4.07	0.91	0.89	0.73	0.97
	22			0.90		
	23			0.85		
	24			0.85		
	25			0.77		
	26			0.88		
	27			0.91		
	28			0.85		
	29			0.85		
	30			0.76		
	31			0.88		
	32			0.91		
	33			0.79		
	34			0.82		
Perceived support from the audit committee	35	4.35	0.70	0.93	0.82	0.93
	36			0.94		
	37			0.84		
Independence of internal audit tasks	38	4.16	0.88	0.79	0.73	0.96
	39			0.89		
	40			0.88		
	41			0.80		
	42			0.89		
	43			0.88		
	44			0.79		
	45			0.89		
	46			0.88		

The acceptable divergence validity of a model implies that one construct in the model has more interaction with its indices compared to other constructs. According to [Fornell and Larcker \(1981\)](#), divergent validity is acceptable when the AVE value of each construct is larger than the joint variance of the concerned construct with other constructs in the model. This is evaluated using a matrix, the

cells containing the values of the correlation coefficients between the constructs and the square root of the AVE for each construct. According to the value of the correlations and the square root of AVE, placed on the diameter of Table 4, the model's divergent validity at the construct level is confirmed by Fornell and Larcker's (1981) criterion.

**Table 4.** The Correlations between latent variables and AVE values

Research variables	Independence of internal	Perceived support	Self-efficacy	hope	Moral courage	Resilience
Independence of internal audit tasks	0.86					
Perceived support from the audit committee	0.55	0.90				
Self-efficacy	0.48	0.53	0.78			
Hope	-0.02	0.05	-0.02	0.84		
Moral courage	0.50	0.60	0.52	0.19	0.88	
Resilience	0.44	0.49	0.51	0.02	0.54	0.85

#### 4.4. Structural model test

After evaluating the validity and reliability of the measurement model, the structural model was assessed based on the relationships between the latent variables. This study considered the coefficient of determination ( $R^2$ ) and predictive power coefficient ( $Q^2$ ).

#### 4.5. Coefficient of determination ( $R^2$ ) and predictive power coefficient ( $Q^2$ ) was considered.

$R^2$  indicates the effect of an exogenous variable on an endogenous variable. As shown in Figure 2, the  $R^2$  value is estimated for the endogenous constructs, confirming the structural model's appropriateness. Moreover,  $Q^2$  was used to evaluate the predictive power of the model. According to the results in Table 4, it is observed that the model has "strong" predictive power.

**Table 5.** The Coefficient of determination ( $R^2$ ) and predictive power coefficient ( $Q^2$ )

	$R^2$	$Q^2$
Moral courage	0.500	0.370

After fitting the measurement and structural models of the present study, the Goodness of Fit index (GOF) was used to control the model's fit. This index introduces three values of 0.01, 0.25 and 0.36 as weak, medium, and strong. GOF is calculated by Eq. (1):

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

Where *communalities* are obtained from the mean of the joint values of the latent variables.

**Table 6.** The GOF results for research variables

Latent variables	Communality	R <sup>2</sup>	Communality	R <sup>2</sup>	GOF
Independence of internal audit tasks	0.73				
Perceived support from the audit committee	0.82		0.73	0.50	0.60
Self-efficacy	0.62				
Hope	0.71				
Moral courage	0.77	0.50			
Resilience	0.73				
Independence of internal audit tasks	0.73				

The GOF value of 0.60 indicates that the total fit of the model is confirmed to be "strong".

#### 4.6. Testing research hypotheses

**Table 7.** Testing research hypotheses

Hypotheses	The causal relationship of research variables	coefficient $\beta$	T – Value	Test results
H <sub>1</sub>	There is a positive relationship between self-efficacy and moral courage of internal auditor	0.18	2.20	Confirmed
H <sub>2</sub>	There is a positive relationship between hope and moral courage of internal auditor	0.17	3.10	Confirmed
H <sub>3</sub>	There is a positive relationship between resilience and moral courage	0.23	3.36	Confirmed
H <sub>4</sub>	There is a positive relationship between the audit committee's perceived support and moral courage	0.30	3.97	Confirmed
H <sub>5</sub>	There is a positive relationship between the independence of internal audit tasks and moral courage.	0.15	1.97	Confirmed



The research hypotheses were tested after examining the fit of the measurement and structural models and confirming the appropriate fit of the concerned models. Table (7) shows the results of significant coefficients for each hypothesis, standardized coefficients of paths for each hypothesis, and the hypothesis test results at a 95% confidence level.

Figure 3 and Table 7 present the significant coefficients of the variables. Since the significant coefficients of the variables are larger than the absolute value of 1.96, the research hypotheses are confirmed.

## 5. Conclusion

An internal audit is an appropriate approach to examining the internal performance of organizations. The first step in establishing an internal audit unit is for the managers to confirm the necessity of establishing such a unit in the organization. In such units, internal auditors significantly affect any activity regarding non-compliance with established procedures, programs, rules, and regulations set by regulatory agencies, and they thus have a significant impact on organizational activities ([Rahmaninia & Yaqoubnezhad, 2017](#)). This research examines the effect of stimulating individuals' voices on internal auditors' professional moral courage. This study analysed the data extracted from 183 questionnaires from internal auditors of firms listed on the Tehran Stock Exchange (TSE). According to the findings, self-efficacy positively and significantly affects moral courage. In other words, an auditor with high self-efficacy spares efforts to pursue the goal of his/her professional career to the extent possible and not deviate from his/her professional path to possible pressures and limitations imposed by company managers in his/her workplace. Such an internal auditor having high self-confidence observes the defined features of his/her profession. Such an efficient internal auditor needs moral courage since he/she may get overwhelmed by pressures and anxieties and fail to perform well enough to promote transparency. Self-efficacy in internal auditors requires self-confidence and belief in one's abilities; otherwise, he/she is overwhelmed with the demands and expectations of stakeholders such as managers or the board of directors and is far away from his/her professional philosophy. This means that an internal auditor needs to be self-efficient to achieve the moral courage to disclose the organization's financial performance; as such, he can best demonstrate his professional skills and the auditing standards. Regarding the testing results of the second research hypothesis, it was noticed that the internal auditor's hope could positively promote his/her moral courage to state the facts. According to [Snyder et al. \(1996\)](#), hope is a psychological state underpinned by incentives and energy to achieve a goal. This requires the internal auditor's mental presence and spiritual concentration in the profession, revealing the difference between a courageous internal auditor and an obedient internal auditor. A hopeful internal auditor has a creative vision and seeks to achieve professional success and increase the effectiveness of his/her career by selecting the best path to further success in this field. He/she also does not give up in the face of threats and strives hopefully to promote transparency. According to the third hypothesis test results, internal auditors' resilience also has a positive effect on their moral courage since tolerance and potential to control professional conditions and emotions provide an individual with higher courage to move in line with the professional auditing ethics, withstand environmental, occupational, and organizational difficulties, and create an acceptable balance between his/her profession and family. Accordingly, they would not suffer from job burnout or conflicts. Under such conditions, the auditor with higher resilience is more powerful against occupational difficulties and threats and, by increasing the quality of his/her performance, responds well to the community's expectations and shareholders and investors who want to reduce agency costs. Resilience makes individuals gain higher courage on their career path

to increase their professional quality and satisfaction and assume each moment of presence in this profession as an attractive challenge for themselves. The test results of the fourth hypothesis revealed that the audit committee's perceived support as internal auditors' supervisors could contribute to promoting internal auditors' moral courage, even under the control of corporate management. The audit committee considering the nature defined in organizational frameworks supports internal auditors to perform their tasks well and helps them modify discrepancies by reporting them to independent auditors to increase information symmetry and provide shareholders and investors with more decision-making power. In other words, the perceived support from the audit committee is a guarantee provided by this supervisory unit for internal auditors facing stressful conditions; as such, the internal auditors would perform their tasks more effectively. Moreover, perceived support empowers the employees' identity to pursue the goals of the auditing profession, allowing them to go beyond their routine duties. Such supports institutionalize the behavioral values in the organization and make internal auditors more responsive and courageous against threats and deviations by the ethics of professional conduct for them to act more effectively. The test result of the fifth hypothesis suggested that the internal auditor's independence refers to the lack of structural and supervisory constraints on the auditors' performance to disclose the facts, thus making internal auditors act more realistically on their professional path. Accordingly, it was noticed that the internal auditor's independence makes him/her exhibit more courage in his behaviors and actions; hence, he/she not only consults with the organisation's managers but also reports any deviations from the financial statements. Some auditing standards, including Standard 1100, highlight the need to maintain the internal auditor's independence and consider it an effective factor in promoting transparency and fair and impartial actions by the auditors. The independence of a company's internal auditor makes the auditor more sensitive to conflicts of interest, bias, or the influence of others and thus be more courageous in presenting his/her reports about the organization. Assuming that internal auditors are under management pressure in the organizational environment, the standard above refers to the fact that the chief audit executive must have a clear definition of the position and the internal auditors' tasks so as not to disrupt the independence of internal auditors. The results of the research hypotheses were consistent with the findings reported by [Khelil et al. \(2016\)](#), [Alleyne et al. \(2013\)](#), and [Stewart and Subramaniam \(2010\)](#).

According to the findings, self-efficacy as positive behavior in internal auditing is promoted by holding training courses under the support of audit committees to make internal auditors' practices in line with specific standards in this field to promote ethical and courageous behaviors free from management pressures. This, in turn, would enhance their self-efficiency. In addition to holding training programs, the promotion of internal auditors in the chart of organizational structures in organizations may provide behavioral and professional incentives for auditors and make them more resistant to possible pressures posed by stakeholders. Another recommendation is that, in addition to promoting human resource strategies for the growth and development of internal auditors' self-efficacy, internal auditors' hopefulness is considered on their professional career path, and their behavioral and professional capabilities in providing consulting services to corporate executives to achieve competitive advantage should also be increased. It is also recommended to help internal auditors by setting specific criteria on their professional behaviors in line with auditing standards not only to reduce their stress and career conflicts such as work-family and family-work conflict but to exhibit more coherent and integrated behaviors to enhance financial transparency. In this regard, the theories of expectation and equality should be considered to promote internal auditors' confidence; hence, they would not believe that their movement in line with management demands gives meaning to their functional value. This is because, given the behavioral nature of the profession, internal

auditors are under more pressure to have specialized performance, and the absence of the theories of equality and expectation would affect their unbiased performance. This would help internal auditors present more resilience and tolerance against occupational difficulties and stress. It is also suggested to support internal auditors by upstream units such as the Audit Committee and the internal audit manager to provide professional value-oriented behaviors to enhance transparency in the company and reduce agency costs. Finally, according to inter-organizational regulations, efforts should be made to save internal auditors' independence in competition among organizations. A more obvious reporting relationship between audit committees and internal audit tasks should be established. In other words, more interactions between internal auditors and audit committees enhance the internal auditor's mental and behavioral security against any deviations and fraud in financial reporting and make organizations exhibit a more credible image of themselves in a competitive market. This would not only decrease the potential constraints on the provision of cash resources but also promote confidence and trust in the financial reporting by organizations, thereby enhancing the likelihood of organizations' success in future projects and maximizing shareholder wealth.

### Limitations and further to the study

A limitation of this study is that the internal resources (self-efficacy, resilience, and hope) rely on self-report measures that can induce a bias because of the respondents' desire for social acceptance. Recognizing that both moral courage and internal auditing activity (Alzeban, 2015) involve normative elements and cultural differences, our study opens the door to further experimental investigations to examine the effect of positive states (self-efficacy, state hope, and resilience), perceived supervisor support, and the independence of internal audit function on internal auditors' moral courage in cultures different from the Iranian one and thus permitting one to compare the findings emerging from different contexts.

The effects of state hope on internal auditors' moral courage in the Iranian context will be studied in future work (when a new law will be implemented to protect internal auditors or when the score of democracy improves). Finally, further research should be conducted to investigate the effect of other internal and external resources (e.g., inner convictions, positive traits, social identity, and group norms).

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